FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2020

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

FOR OFFICE USE ONLY:

PROCESSED

FLORIDA COMMISSION ON ETHICS

JUN 28 2021

RECEIVED

71304

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, 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 31, 20 20 was $ 3,932,405.00.

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 $ _____

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
Centinnial Bank: Building and Parking Lot (100%): 2112 E. Atl. Blvd., Pompano Bch., FL	$237,595.76
Private Building Mortgage (33.3%): 18 S. Fed. Hwy., Pompano Beach, FL	$200,000.00

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 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

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. Atl. Blvd., PB, FL	290 SE 5 Terr., PB, FL	2112 E. Atl. Blvd., PB, FL
PRINCIPAL BUSINESS ACTIVITY	Real Estate Brokerage	Real Estate Brokerage	Real Estate Brokerage
POSITION HELD WITH ENTITY	President / CEO	Principal Broker	Managing Member
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

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.

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 24 day of June, 2021 by Lamar Paul Fisher.

(Signature of Notary Public--State of Florida)

ANDRE' LABAUVE
Commission # GG 249904
Expires October 15, 2022
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 6 – FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

PART B – ASSETS: See attached Stocks and Bonds Statements
-Fisher Auction Company, Inc.: Common Stock valued at $800,000.00 (Own 100%)
-Centennial Bank: Stock valued at $25,000.00 in the Profit Sharing of Fisher Auction Company, Inc.
-Residence: 290 S.E. 5th Terrace, Pompano Beach, FL valued at $900,000.00 (Own Jointly with Wife)
-Cooperative Apartment: 1040 Hillsboro Mile, E20, Hillsboro Beach, FL valued at $200,000.00 (Own Jointly with Wife-Stock Certificate)
-Building and Parking Lot: 2112 E. Atlantic Boulevard & 20 S. Federal Highway, Pompano Beach, FL valued at $800,000.00 (100% Ownership through Fisher Auctions, LLC)
-Building: 18 S. Federal Highway, Pompano Beach, FL valued at $750,000.00 (own 1/3 through 18 S Federal LLC or $350,000.00)

PART C – LIABILITIES: (Additional)
-Mercedes Auto Lease: $$1,665.57 per month
-Lexus Auto Lease: $578.05
-Pompano Beach City Employee Credit Union: Truck - $17,356.66 (12/31/120)

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, 2020

ASSETS:

Cash	$415,000
Investment in closely held corporations:	
Common Stock, Fisher Auction Co., Inc., 100% owned	$800,000
Individual retirement accounts;	$25,000
Profit Sharing Plan & Trust;	$780,000
Other assets:	
Personal Resident (Jointly Owned with Wife)	$900,000
Cooperative Apartment (Jointly Owned with Wife)	$200,000
Equity in Vehicles	$55,000
Furniture, jewelry, collectibles and other personal property	$45,000
Fisher Auctions, LLC	
Office Building & Vacant Lot	$800,000
18 S Federal LLC	
33% ownership of building valued at $750K	$350,000
Total Assets	**$4,370,000**

LIABILITIES AND NET WORTH

LIABILITIES:

Mortgage note payable on Office Building & Vacant Lot	$237,595
Mortgage note payable on 18 S Federal LLC 33% Liability	$200,000
Total Liabilities	$437,595

NET WORTH

Net Worth	$3,932,405
Total liabilities and net worth	**$4,370,000**

Lamar P. Fisher

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.

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 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
LAMAR P.	FISHER
If joint return, spouse's first name and middle initial	Last name
SUZAN P.	FISHER

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. If you have a foreign address, also complete spaces below.	State / ZIP code
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

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 instr. 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

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			STMT 1	1	233,337.
2a	Tax-exempt interest	2a		b Taxable interest	2b	347.
3a	Qualified dividends	3a		b Ordinary dividends	3b	
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	162,822.
8	Other income from Schedule 1, line 9				8	61,586.
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	458,092.
10	Adjustments to income:					
a	From Schedule 1, line 22	10a				
b	Charitable contributions if you take the standard deduction. See instr.	10b				
c	Add lines 10a and 10b. These are your **total adjustments to income** ▶				10c	
11	Subtract line 10c from line 9. This is your **adjusted gross income** ▶				11	458,092.
12	**Standard deduction or itemized deductions** (from Schedule A)				12	47,026.
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A				13	9,241.
14	Add lines 12 and 13				14	56,267.
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	401,825.

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.

STMT 2

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16	69,943.
17	Amount from Schedule 2, line 3			17	
18	Add lines 16 and 17			18	69,943.
19	Child tax credit or credit for other dependents			19	
20	Amount from Schedule 3, line 7			20	
21	Add lines 19 and 20			21	
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	69,943.
23	Other taxes, including self-employment tax, from Schedule 2, line 10			23	112.
24	Add lines 22 and 23. This is your total tax ▶			24	70,055.
25	Federal income tax withheld from:				
a	Form(s) W-2 SEE STATEMENT 3	25a	36,041.		
b	Form(s) 1099	25b			
c	Other forms (see instructions) SEE STATEMENT 4	25c	1.		
d	Add lines 25a through 25c			25d	36,042.
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			
31	Amount from Schedule 3, line 13	31	6,404.		
32	Add lines 27 through 31. These are your **total other payments and refundable credits** ▶			32	6,404.
33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	42,446.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number				
36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶	36			

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the **amount you owe now** ▶			37	27,612.
	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	3.		

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 ▶ JOSEPH D. LEO | Phone no. ▶ 954-771-0896 | Personal identification number (PIN) ▶ [redacted]

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	03/15/21	P00425026	☐ Self-employed

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

Firm's address ▶ 6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308 | Firm's EIN ▶ 59-1363792

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

LAMAR P. & SUZAN P. FISHER

Your social security number

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	61,586.
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, 1040-SR, or 1040-NR, line 8	9	61,586.

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	22	

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ 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. 02

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | Your social security number

LAMAR P. & SUZAN P. FISHER

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 on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
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	112.
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 23, or Form 1040-NR, line 23b	10	112.

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** **Schedule 2 (Form 1040) 2020**

013924 12-11-20

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

Your social security number

LAMAR P. & SUZAN P. FISHER

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	0.

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 STMT 5			10	6,404.
11	Credit for federal tax on fuels. Attach Form 4136			11	
12	Other payments or refundable credits:				
a	Form 2439	12a			
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	
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			13	6,404.

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

Schedule 3 (Form 1040) 2020

Recovery Rebate Credit Worksheet - Line 30

Name(s) shown on return	Your SSN
LAMAR P. & SUZAN P. FISHER	

Before you begin: ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
✓ If you received Notice 1444 and Notice 1444-B, have them available.
Don't include on line 16 or 19 any amount you received but later returned to the IRS.

1. Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2.
   - [X] **No.** Go to line 2.
   - [ ] **Yes.** Stop. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
2. Does your 2020 return include a valid social security number (defined under *Valid social security number*, earlier) for you and, if filing a joint return, your spouse?
   - [X] **Yes.** Skip lines 3 and 4, and go to line 5.
     If you are filing a joint return, go to line 3.
   - [ ] **No.** If you aren't filing a joint return, STOP you can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
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 (defined under *Valid social security number*, earlier)?
   - [ ] **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 (defined under *Valid social security number*, earlier)?
   - [ ] **Yes.** Your credit is limited. Go to line 5.
   - [ ] **No.** Stop. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
5. If your EIP 1 was $1,200 ($2,400 if married filing jointly) plus $500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter:
   - $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, or
   - $2,400 if married filing jointly and you answered "Yes" to question 2 or 3 ..... 5. _____
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 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number ..... 6. _____
7. Add lines 5 and 6 ..... 7. 0.
8. If your EIP 2 was $600 ($1,200 if married filing jointly) plus $600 for each qualifying child you had in 2020, skip lines 8 and 9, enter zero on lines 10 and 19, and go to line 11. Otherwise, enter:
   - $600 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4, or
   - $1,200 if married filing jointly and you answered "Yes" to question 2 or 3 ..... 8. _____
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 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number ..... 9. _____
10. Add lines 8 and 9 ..... 10. 0.
11. Enter the amount from line 11 of Form 1040 or 1040-SR ..... 11. 458,092.
12. Enter the amount shown below for your filing status:
    - $150,000 if married filing jointly or qualifying widow(er)
    - $112,500 if head of household
    - $75,000 if single or married filing separately
    ..... 12. 150,000.
13. Is the amount on line 11 more than the amount on line 12?
    - [ ] **No.** Skip line 14. Enter the amount from line 7 on line 15 and the amount from line 10 on line 18.
    - [X] **Yes.** Subtract line 12 from line 11. 13. 308,092.
14. Multiply line 13 by 5% (0.05) ..... 14. 15,405.
15. Subtract line 14 from line 7. If zero or less, enter -0- ..... 15. 0.
16. Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment). You may refer to Notice 1444 or your tax account information at *IRS.gov/Account* for the amount to enter here ..... 16. 0.
17. Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15, you don't have to pay back the *difference* ..... 17. 0.
18. Subtract line 14 from line 10. If zero or less, enter -0- ..... 18. 0.
19. Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here ..... 19. 0.
20. Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18, you don't have to pay back the difference ..... 20. 0.
21. **Recovery rebate credit.** Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR ..... 21. 0.

010161 01-06-21

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, or 1041.

OMB No.1545-0074

2020

Attachment Sequence No. **06**

Name(s) shown on tax return

Identifying number

LAMAR P. & SUZAN P. FISHER

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or 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 unless **box E** in Part II applies, then 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 2020 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	69,943.
2	Other taxes, including the portion of 2020 self-employment tax to which the estimated tax requirement applies and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	112.
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	70,055.
5	Multiply line 4 by 90% (0.90) — 5: 63,050.	6	42,446.
6	Withholding taxes. **Don't** include estimated tax payments. See instructions	7	27,609.
7	Subtract line 6 from line 4. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	8	42,600.
8	Maximum required annual payment based on prior year's tax (see instructions)	9	42,600.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8		

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 2019 or 2020, 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're filing Form 1040-NR 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	42,600.
11	Enter the amount, if any, from Form 2210, line 6	11	42,446.		
12	Enter the total amount, if any, of estimated tax payments you made	12			
13	Add lines 11 and 12			13	42,446.
14	**Total underpayment for year.** Subtract line 13 from line 10. If zero or less, **stop;** you don't owe a penalty. If the amount on line 14 was paid **on or before** 1/15/21, do not use the short method. **Don't file Form 2210 unless you checked box E in Part II**			14	154.
15	Multiply line 14 by 0.01744			15	3.
16	• If the amount on line 14 was paid **on or after** 4/15/21, enter -0-. • If the amount on line 14 was paid **after** 1/15/21 and **before** 4/15/21, make the following computation to find the amount to enter on line 16. Amount on line 14 x Number of days paid before 4/15/21 x 0.00008			16	0.
17	**Penalty.** Subtract line 16 from line 15. Enter the result here and on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. **Don't file Form 2210 unless you checked a box in Part II** ▶			17	3.

Form **2210** (2020)

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

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

2020

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 11	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 7 ▶ [X]	5a	4,464.	
	b	State and local real estate taxes (see instructions)	5b	14,201.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	18,665.	
	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	1,165.	
	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	1,165.	
	9	Investment interest. Attach Form 4952 if required. See instructions	9		
	10	Add lines 8e and 9			10 1,165.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	35,861.	STMT 6
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 35,861.
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 12			17 47,026.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ [ ]			

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

Your social security number

LAMAR P. & SUZAN P. FISHER

Part I Interest

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶		
	BANK UNITED		
	CENTENNIAL BANK		
	FROM K-1 - FISHER AUCTION CO		347.
		1	
2	Add the amounts on line 1	2	347.
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	347.

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

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

Part II Ordinary Dividends

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

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

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

Part III Foreign Accounts and Trusts

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

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

027501 11-05-20

Interest and Dividend Summary

Name: LAMAR P. & SUZAN P. FISHER

	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								
B	CENTENNIAL BANK								
C	FROM K-1 - FISHER AUCTION CO	347.							
D									
E									
F									
G									
H									
I									
J									
K									
Totals		347.							

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

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040, 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

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	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	(15,423.)
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	<15,423.>

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 SEE STATEMENT 9	11	178,245.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	15	178,245.

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	162,822.
	• 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? [X] **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 SEE STATEMENT 10 ▶	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? [X] **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) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
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.		

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return: LAMAR P. & SUZAN P. FISHER | Your SSN:

Before you begin:
- ✓ See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1. 401,825.	
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	
3.	Are you filing Schedule D?* [X] **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. [ ] **No.** Enter the amount from Form 1040 or 1040-SR, line 7.	3. 162,822.	
4.	Add lines 2 and 3	4. 162,822.	
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5. 239,003.	
6.	Enter: $ 40,000 if single or married filing separately, $ 80,000 if married filing jointly or qualifying widow(er), $ 53,600 if head of household.	6. 80,000.	
7.	Enter the smaller of line 1 or line 6	7. 80,000.	
8.	Enter the smaller of line 5 or line 7	8. 80,000.	
9.	Subtract line 8 from line 7. This amount is taxed at 0%	9. 0.	
10.	Enter the smaller of line 1 or line 4	10. 162,822.	
11.	Enter the amount from line 9	11. 0.	
12.	Subtract line 11 from line 10	12. 162,822.	
13.	Enter: $ 441,450 if single, $ 248,300 if married filing separately, $ 496,600 if married filing jointly or qualifying widow(er), $ 469,050 if head of household.	13. 496,600.	
14.	Enter the smaller of line 1 or line 13	14. 401,825.	
15.	Add lines 5 and 9	15. 239,003.	
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16. 162,822.	
17.	Enter the smaller of line 12 or line 16	17. 162,822.	
18.	Multiply line 17 by 15% (0.15)		18. 24,423.
19.	Add lines 9 and 17	19. 162,822.	
20.	Subtract line 19 from line 10	20. 0.	
21.	Multiply line 20 by 20% (0.20)		21. 0.
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 5 is $100,000 or more, use the Tax Computation Worksheet		22. 45,520.
23.	Add lines 18, 21, and 22		23. 69,943.
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet		24. 90,615.
25.	**Tax on all taxable income.** Enter the **smaller** of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet		25. 69,943.

** If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2020

Attachment Sequence No. 13

Name(s) shown on return

Your social security number

LAMAR P. & SUZAN P. FISHER

Part I Income or Loss From Rental Real Estate and Royalties **Note:** If you are in the business of renting personal property, use **Schedule C.** 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 2020 that would require you to file Form(s) 1099? See instructions ..... ☐ Yes ☒ No

B If "Yes," did you or will you file required Form(s) 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	366		☐
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)

		Properties: A	B	C
Income:				
3 Rents received	3	21,726.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10	795.		
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13	10,745.		
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	1,293.		
17 Utilities	17			
18 Depreciation expense or depletion	18	6,857.		
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	19,690.		
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	2,036.		
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	21,726.	
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	6,857.	
e Total of all amounts reported on line 20 for all properties	23e	19,690.	
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24		2,036.
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), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		2,036.

LHA **For Paperwork Reduction Act Notice, see the separate instructions.** **Schedule E (Form 1040) 2020**

021491 12-01-20

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

LAMAR P. & SUZAN P. FISHER

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

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk 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 11					
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					72,918.
b Totals			13,368.		

30	Add columns (h) and (k) of line 29a	30	72,918.
31	Add columns (g), (i), and (j) of line 29b	31	(13,368.)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	59,550.

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	0.			
B				
34a Totals				
b Totals				

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

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

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

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

Part V Summary * ENTIRE DISPOSITION OF NONPASSIVE ACTIVITY

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	61,586.
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 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 12 188,335.

Schedule E — **PASSTHROUGH RECAP - BASIC INFORMATION** — **2020**

LAMAR P. & SUZAN P. FISHER

TSJ	TYPE	Entity No.	Act. No.	Name	Ordinary Income (Loss)	Rental Real Estate Inc. (Loss)	Other Rental Income (Loss)	Passive Activity Loss C/O	AMT Passive Activity Loss C/O	Interest	US Treasury Bond Interest	Dividends	Royalties	Short-Term Capital Gain (Loss)	Net Long-Term Capital Gain (Loss)	Guaranteed Payments to Partner
	Schedule K-1 Line Reference: (1065/1120S/1041)				1/1/6	2/2/7	3/3/8	*	*	5/4/1	*	6a/5a/2a	7/6/*	8/7/3	9a/8a/4a	4/*/*
T	P	5	5	110 PROPERTY LLC		-2,179.										
T	P	6	6	LBF PROPERTIES LLC		-573.										
T	P	7	7	FISHER MCCLELLAN REAL ESTATE LL	21,422.											
T	P	8	8	THD PROPERTY LLC												
T	S	9	9	FISHER AUCTION CO	51,496.					347.						
T	P	10	10	18 S. FEDERAL LLC		-10,616.										
T	E	11	11	GINGER ECKERT ROBERTS ESTATE												
Totals					72,918.	-13,368.				347.						
Component of:					Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Form 8582 Line 3c	Form 8582 AMT, Line 3c	Schedule B, Line 1	Schedule B, Line 1	Schedule B, Line 5	Schedule E, Line 4	Schedule D, Line 5	Schedule D, Line 12	Schedule E, Page 2, Various

Schedule K-1 Line Reference: (1065/1120S/1041)	Entity No.	Act. No.	Section 1231 Gain (Loss)	Ordinary Gain (Loss) Form 4797	Other Income	Charitable Contributions 50%	Section 179 Expense	Deductions Related to Portfolio Income (2%)	Other Deductions	Investment Int. Expense (Schedule A)	Investment Int. Expense (Schedule E)	Investment Income	SE Health Insurance Premium	Wages for More Than 2% Shareholders	Net SE Earnings	AMT Depr Adj on Post '86 Property	Minimum Tax Adjustment	Exclusion Items
10/9/*			*	11/10/*	13/12/*	12/11/*	13/12/*	13/12/*	13/12/*	*/*	20/17/14	13/*/*	*	14/*/*	17/15/12	*/*/12	*/*/12	
	5	5	37,135.															
	6	6	88,544.															
	8	8	52,566.															
	9	9				750.												
Totals			178,245.			750.												
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	2020 Form 8801

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

Schedule E	PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS	2020

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								4,809.								
Totals									4,809.								
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
5	5										6,650.						
6	6										7,457.						
Totals											14,107.						
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

028072 04-01-20 * - No specific Schedule K-1 line reference for these amounts.

Schedule E — **PASSTHROUGH RECAP - ADDITIONAL INFORMATION AND PRIOR YEAR BASIS CARRYOVERS** — **2020**

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
7	7												21,422.			
9	9												51,496.		370,619.	72,280.
10	10															171,467.
Totals													72,918.		370,619.	243,747.
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				

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

2020 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.	46,662.		6,327.	52,989.
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.	972.		138.	1,110.
5	HURRICANE SHUTTERS	12/01/12	150DB	15.00	MQ	17	750.			375.	375.	200.		22.	222.
6	FIXTURES	12/01/12	200DB	7.00	MQ	17	650.			325.	325.	325.		0.	325.
7	PARTITIONS	12/01/12	150DB	15.00	MQ	17	12,544.			6,272.	6,272.	3,355.		370.	3,725.
	TOTAL SCH E DEPRECIATION						383,172.			6,972.	376,200.	51,514.		6,857.	58,371.

028111 04-01-20

(D) - Asset disposed

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

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

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

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2020

Attachment Sequence No. **27**

Name(s) shown on return

Identifying number

LAMAR P. & SUZAN P. FISHER

1 Enter the gross proceeds from sales or exchanges reported to you for 2020 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 1

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

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
110 PROPERTY LLC						37,135.
LBF PROPERTIES LLC						88,544.
THD PROPERTY LLC						52,566.

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	178,245.

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

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

8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

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

11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

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

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

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

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

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

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

2020

Attachment Sequence No. 32

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

Your social security number

LAMAR P. & SUZAN P. FISHER

Part I Alternative Minimum Taxable Income

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract lines 12 and 13 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	401,825.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040), 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), line 8. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $745,200, see instructions.)	4	411,825.

Part II Alternative Minimum Tax (AMT)

5	Exemption. **IF your filing status is ...** — **AND line 4 is not over ...** — **THEN enter on line 5 ...** Single or head of household — $518,400 — $72,900 Married filing jointly or qualifying widow(er) — 1,036,800 — 113,400 Married filing separately — 518,400 — 56,700 If line 4 is **over** the amount shown above for your filing status, see instructions.	5	113,400.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	298,425.
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 7; 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) (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 $197,900 or less ($98,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately) from the result	7	59,680.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	59,680.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line (see instructions)	10	69,943.
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), 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	298,425.
13 Enter the amount from line 4 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), 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	162,822.
14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, 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	162,822.
16 Enter the **smaller** of line 12 or line 15	16	162,822.
17 Subtract line 16 from line 12	17	135,603.
18 If line 17 is $197,900 or less ($98,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately) from the result ▶	18	35,257.
19 Enter: • $80,000 if married filing jointly or qualifying widow(er), • $40,000 if single or married filing separately, or • $53,600 if head of household.	19	80,000.
20 Enter the amount from line 5 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 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	239,003.
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22 Enter the **smaller** of line 12 or line 13	22	162,822.
23 Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23	0.
24 Subtract line 23 from line 22	24	162,822.
25 Enter: • $441,450 if single • $248,300 if married filing separately • $496,600 if married filing jointly or qualifying widow(er) • $469,050 if head of household	25	496,600.
26 Enter the amount from line 21	26	0.
27 Enter the amount from line 5 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 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	239,003.
28 Add line 26 and line 27	28	239,003.
29 Subtract line 28 from line 25. If zero or less, enter -0-	29	257,597.
30 Enter the smaller of line 24 or line 29	30	162,822.
31 Multiply line 30 by 15% (0.15) ▶	31	24,423.
32 Add lines 23 and 30	32	162,822.
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	0.
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	59,680.
39 If line 12 is $197,900 or less ($98,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,958 ($1,979 if married filing separately) from the result	39	79,601.
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	59,680.

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 23 12	SL	39.00	246,772.	46,662.	6,327.	6,327.	0.
4	BUILDING IMPROVEMENTS	12 01 12	SL	39.00	5,366.	972.	138.	138.	0.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	200.	22.	22.	0.
7	PARTITIONS	12 01 12	150DB	15.00	12,544.	3,355.	370.	370.	0.
	** SUBTOTAL **				265,432.	51,189.	6,857.	6,857.	0.
	*** GRAND TOTAL ***				265,432.	51,189.	6,857.	6,857.	0.

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

2020

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 ▶

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	
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	4,550.
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	
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	4,550.
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	4,550.
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	4,550.
9	Employer contributions made to your HSAs for 2020	9 3,750.		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	3,750.
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	800.
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, 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	4,233.
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	4,233.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	4,233.
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	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), Part II, line 8; check box c and 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), 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 line next to the box	21	

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

▶ **Attach to your tax return.**
▶ **Go to www.irs.gov/Form8995A for instructions and the latest information.**

OMB No. 1545-2994

2020

Attachment Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

LAMAR P. & SUZAN P. FISHER

Note: *You can claim the qualified business income deduction* **only** *if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is above $163,300 ($326,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.*

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	FISHER MCCLELLAN REAL ESTATE LLC	☐	☐	81-2266206	☐
B	FISHER AUCTION CO	☐	☐	59-2342559	☐
C	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 211	☐	☐	263-71-7283	☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	17,408.	41,847.	1,655.
3	Multiply line 2 by 20% (0.20). If your taxable income is $163,300 or less ($326,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	3,482.	8,369.	331.
4	Allocable share of W-2 wages from the trade, business, or aggregation	4		370,619.	
5	Multiply line 4 by 50% (0.50)	5		185,310.	
6	Multiply line 4 by 25% (0.25)	6		92,655.	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		72,280.	266,082.
8	Multiply line 7 by 2.5% (0.025)	8		1,807.	6,652.
9	Add lines 6 and 8	9		94,462.	6,652.
10	Enter the greater of line 5 or line 9	10		185,310.	6,652.
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		8,369.	331.
12	Phased-in reduction. Enter the amount from line 26, if any. See instructions	12	541.		
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	541.	8,369.	331.
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	541.	8,369.	331.
16	Total qualified business income component. Add all amounts reported on line 15 ▶	16	9,241.		

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

Form **8995-A** (2020)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $163,300 but not $213,300 ($326,600 and $426,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

				A	B	C
17	Enter the amounts from line 3		17	3,482.		
18	Enter the amounts from line 10		18			
19	Subtract line 18 from line 17		19	3,482.		
20	Taxable income before qualified business income deduction	20 411,066.				
21	Threshold. Enter $163,300 ($326,600 if married filing jointly)	21 326,600.				
22	Subtract line 21 from line 20	22 84,466.				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23 100,000.				
24	Phase-in percentage. Divide line 22 by line 23	24 84.466000%				
25	Total phase-in reduction. Multiply line 19 by line 24		25	2,941.		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business		26	541.		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	9,241.		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31 ▶			32	9,241.
33	Taxable income before qualified business income deduction	33	411,066.		
34	Net capital gain. See instructions	34	162,822.		
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	248,244.
36	Income limitation. Multiply line 35 by 20% (0.20)			36	49,649.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 ▶			37	9,241.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37			38	
39	Total qualified business income deduction. Add lines 37 and 38 ▶			39	9,241.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

Form **8995-A** (2020)

SCHEDULE C (Form 8995-A)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

▶ Attach to Form 8995-A.
▶ Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

2020

Attachment Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

LAMAR P. & SUZAN P. FISHER

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1 Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
SEE STATEMENT 13		( )	
		( )	
		( )	

2	Qualified business net (loss) carryforward from prior years. See instructions	2	( )
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(14,044.)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	4	74,954.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b). See instructions	5	(14,044.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	( )

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

Schedule C (Form 8995-A) 2020

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
▶ Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment Sequence No. 71

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

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	262,498.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	262,498.	
5	Enter the following amount for your filing status: Married filing jointly ..... $250,000 Married filing separately ..... $125,000 Single, Head of household, or Qualifying widow(er) $200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-			6 12,498.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7 112.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8		
9	Enter the following amount for your filing status: Married filing jointly ..... $250,000 Married filing separately ..... $125,000 Single, Head of household, or Qualifying widow(er) $200,000	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly ..... $250,000 Married filing separately ..... $125,000 Single, Head of household, or Qualifying widow(er) $200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV			17

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 8 (check box a) (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18	112.

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,807.	
20	Enter the amount from line 1	20	262,498.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,806.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22 1.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)			24 1.

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

2020

Attachment Sequence No. 72

Name(s) shown on your tax return

LAMAR P. & SUZAN P. FISHER

Your social security number or EIN

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	347.
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	61,586.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 14	4b	-61,586.		
c	Combine lines 4a and 4b			4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	162,822.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-178,245.		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	-15,423.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	-15,076.

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	
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	458,092.		
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	208,092.		
16	Enter the smaller of line 12 or line 15			16	
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	
	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	

Lines 5a-5d - Net Gains and Losses Worksheet

Keep for Your Records

		(A) Capital gains/(losses) Form 1040, Line 7, or Form 1041, Line 4	(B) Ordinary gains/(losses) Sch. 1 (1040), Line 4, or Form 1041, Line 7	Total of columns (A) + (B)
1.	**Beginning Net Gains and Losses**	162,822.	0.	Enter this amount on line 5a 162,822.
2.	***Gains and Losses excluded from Net Investment Income, use current year amounts for lines 2a-2g and 2i.***			
(a)	Enter net gains from the disposition of property used in a non-section 1411 trade or business (enter as negative amounts): Name of Trade or Business / Amount — SEE STATEMENT 15	(178,245.)		
(b)	Enter net losses from the disposition of property used in a non-section 1411 trade or business (enter as positive amounts): Name of Trade or Business / Amount			
(c)	Enter net losses from a former passive activity (FPA) allowed by reason of section 469(f)(1)(A)			
(d)	Gains recognized in the current year for payments received on an installment sale obligation or private annuity for the disposition of property used in a non-section 1411 trade or business			
(e)	Enter the net gain attributable to the net unrealized appreciation (NUA) in employer securities			
(f)	In the case of a QEF (other than a QEF held in a section 1411 trade or business) with respect to which a section 1.1411-10(g) election is not in effect, enter the amount treated as long-term capital gain for regular income tax purposes under section 1293(a)(1)(B)			
(g)	Enter any other gains and losses included in net investment income that are not otherwise reported on Form 8960 and any other gains and losses excluded from net investment income reported on line 5a (enter excluded gains as a negative number and excluded losses as a positive number)			
(h)	Enter the amount reported on line 2(i) of this worksheet from your prior tax year return calculations. Enter as a positive no.			
(i)	If you do not have a capital loss carryover to next year, then skip this line and go to line 2(j). Otherwise, enter the lesser of (i)(1) or (i)(2) as a negative number			
	(i)(1) If the sum of the amounts reported on lines 2(a)-2(h) and line 3(d), column (A), is greater than zero, enter that amount here. Otherwise, enter -0- on line 2(i) and go to line 2(j)			
	OR			
	(i)(2) The amount of capital loss carried over to next year (Schedule D (Form 1040), line 16, less the amount allowed as a current deduction on Schedule D (Form 1040), line 21) entered as a positive number			
(j)	**Sum of lines 2(a)-2(i)**	-178,245.		Enter this amount on line 5b -178,245.
3.	Adjustment for Gains and Losses attributable to the disposition of interests in partnerships and S corporations			Enter this amount on line 5c
	Add lines 1, 2(j) and 3	-15,423.	0.	Enter this amount on line 5d -15,423.

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.	117,830.	18,782.			8,537.	2,086.
S	FISHER AUCTION CO., INC.	15,370.	318.			953.	223.
T	BROWARD COUNTY	100,137.	16,941.			6,404.	1,498.
	TOTALS	233,337.	36,041.			15,894.	3,807.

FORM 1040 TAX STATEMENT 2

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	69,943.
TOTAL TO FORM 1040, LINE 16	69,943.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 3

T S	DESCRIPTION	AMOUNT
T	FISHER AUCTION CO., INC.	18,782.
S	FISHER AUCTION CO., INC.	318.
T	BROWARD COUNTY	16,941.
	TOTAL TO FORM 1040, LINE 25A	36,041.

FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 4

T S	DESCRIPTION	AMOUNT
	FORM 8959, LINE 24	1.
	TOTAL TO FORM 1040, LINE 25C	1.

SCHEDULE 3 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 5

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $8,537.40 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	14,941.	953.
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	14,941.	953.
4. SOCIAL SECURITY TAX LIMIT	8,537.	8,537.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 10.	6,404.	0.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 6

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
MISCELLANEOUS		35,111.	
FROM K-1 - FISHER AUCTION CO		750.	
SUBTOTALS		35,861.	
TOTAL TO SCHEDULE A, LINE 11			35,861.

SCHEDULE A STATE AND LOCAL GENERAL SALES TAXES STATEMENT 7

DESCRIPTION	AMOUNT
STATE SALES TAX	1,977.
LOCAL SALES TAX	330.
SALES TAX PAID ON SPECIFIED ITEMS	2,157.
TOTAL TO SCHEDULE A, LINE 5A	4,464.

SCHEDULE A — GENERAL SALES TAX DEDUCTION WORKSHEET — STATEMENT 8

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA		1,977.
	IF, FOR ALL OF 2020, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.		
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2020? 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 2020? 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.		330.
6A	ADD LINE 1 AND LINE 6.		2,307.
6B	PART-YEAR DAYS RATE.		1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.		2,307.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.		2,157.
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.		4,464.

SCHEDULE D — NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824 — STATEMENT 9

DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	178,245.	
TOTAL TO SCHEDULE D, PART II, LINE 11	178,245.	

SCHEDULE D — UNRECAPTURED SECTION 1250 GAIN — STATEMENT 10

1. IF YOU HAVE A SECTION 1250 PROPERTY IN PART III OF FORM 4797 FOR WHICH YOU MADE AN ENTRY IN PART I OF FORM 4797, ENTER THE SMALLER OF LINE 22 OR LINE 24 OF FORM 4797 FOR THAT PROPERTY. IF YOU DID NOT HAVE ANY SUCH PROPERTY, GO TO LINE 4		
2. ENTER THE AMOUNT FROM FORM 4797, LINE 26G, FOR THE PROPERTY FOR WHICH YOU MADE AN ENTRY ON LINE 1		
3. SUBTRACT LINE 2 FROM LINE 1		
4. ENTER THE TOTAL UNRECAPTURED SECTION 1250 GAIN INCLUDED ON LINE 26 OR LINE 37 OF FORM(S) 6252 FROM INSTALLMENT SALES OF TRADE OR BUSINESS PROPERTY HELD MORE THAN 1 YEAR		
5. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1 FROM A PARTNERSHIP OR AN S CORPORATION AS "UNRECAPTURED SECTION 1250 GAIN"		14,107.
6. ADD LINES 3 THROUGH 5		14,107.
7. ENTER THE SMALLER OF LINE 6 OR THE GAIN FROM FORM 4797, LINE 7	14,107.	
8. ENTER THE AMOUNT, IF ANY, FROM FORM 4797, LINE 8		
9. SUBTRACT LINE 8 FROM LINE 7. IF ZERO OR LESS, ENTER -0-		14,107.
10. ENTER THE AMOUNT OF ANY GAIN FROM THE SALE OR EXCHANGE OF AN INTEREST IN A PARTNERSHIP ATTRIBUTABLE TO UNRECAPTURED SECTION 1250 GAIN		
11. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1, FORMS 1099-DIV, OR FORM 2439 AS "UNRECAPTURED SECTION 1250 GAIN" FROM AN ESTATE, TRUST, REAL ESTATE INVESTMENT TRUST, OR MUTUAL FUND (OR OTHER REGULATED INVESTMENT COMPANY) OR IN CONNECTION WITH A FORM 1099-R		
12. ENTER THE TOTAL OF ANY UNRECAPTURED SECTION 1250 GAIN FROM SALES (INCLUDING INSTALLMENT SALES) OR OTHER DISPOSITIONS OF SECTION 1250 PROPERTY HELD MORE THAN 1 YEAR FOR WHICH YOU DID NOT MAKE AN ENTRY IN PART I OF FORM 4797 FOR THE YEAR OF SALE		
13. ADD LINES 9 THROUGH 12		14,107.
14. IF YOU HAD ANY SECTION 1202 GAIN OR COLLECTIBLE GAIN OR (LOSS), ENTER THE TOTAL OF LINES 1 THROUGH 4 OF THE 28% RATE GAIN WORKSHEET		
15. ENTER THE (LOSS), IF ANY, FROM SCH D, LINE 7. IF SCH D, LINE 7, IS ZERO OR A GAIN ENTER -0-	-15,423.	
16. ENTER YOUR LONG-TERM CAPITAL LOSS CARRYOVERS FROM SCHEDULE D, LINE 14, AND SCHEDULE K-1 (FORM 1041), BOX 11, CODE D		
17. COMBINE LINES 14 THROUGH 16. IF THE RESULT IS A (LOSS), ENTER IT AS A POSITIVE AMOUNT. IF THE RESULT IS ZERO OR A GAIN, ENTER -0-		15,423.
18. SUBTRACT LINE 17 FROM LINE 13. IF ZERO OR LESS, ENTER -0-. IF MORE THAN ZERO, ENTER THE RESULT HERE AND ON SCHEDULE D, LINE 19		0.

SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 11

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			*			2,179.		
LBF PROPERTIES LLC								
46-4361795								
P			*			573.		
FISHER MCCLELLAN REAL ESTATE LLC								
81-2266206								
P								21,422.
THD PROPERTY LLC								
83-2861060								
P			*			0.		
FISHER AUCTION CO								
59-2342559								
S								51,496.
18 S. FEDERAL LLC								
83-2844577								
P						10,616.		
TOTALS TO SCH. E, LN. 29						13,368.		72,918.

* ENTIRE DISPOSITION OF NONPASSIVE ACTIVITY

SCHEDULE E RECONCILIATION FOR REAL ESTATE PROFESSIONALS STATEMENT 12

FORM	DESCRIPTION	AMOUNT
SCH E P2	110 PROPERTY LLC	-2,179.
SCH E P2	LBF PROPERTIES LLC	-573.
SCH E P2	FISHER MCCLELLAN REAL ESTATE LLC	21,422.
SCH E P2	18 S. FEDERAL LLC	-10,616.
SCH E P1	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC BLVD, POMPANO BEA	2,036.
SCH D/4797	110 PROPERTY LLC	37,135.
SCH D/4797	LBF PROPERTIES LLC	88,544.
SCH D/4797	THD PROPERTY LLC	52,566.
TOTAL TO SCHEDULE E, LINE 43		188,335.

FORM 8995-A SCHEDULE C — QUALIFIED BUSINESS INCOME — STATEMENT 13

ACTIVITY NAME	INCOME	LOSS REDUCTION	ADJUSTED QBI
FISHER MCCLELLAN REAL ESTATE LLC	21,422.	4,014.	17,408.
FISHER AUCTION CO	51,496.	9,649.	41,847.
FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 211	2,036.	381.	1,655.
110 PROPERTY LLC	-2,855.		
LBF PROPERTIES LLC	-573.		
18 S. FEDERAL LLC	-10,616.		

FORM 8960 — TRADE OR BUSINESS INCOME — STATEMENT 14

FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B	-2,036.
110 PROPERTY LLC	2,179.
LBF PROPERTIES LLC	573.
FISHER MCCLELLAN REAL ESTATE LLC	-21,422.
FISHER AUCTION CO	-51,496.
18 S. FEDERAL LLC	10,616.
AMOUNT TO FORM 8960, LINE 4B	-61,586.

FORM 8960 — NET GAINS FROM DISPOSITION OF PROPERTY USED IN A NON-SECTION 1411 TRADE OR BUSINESS — STATEMENT 15

NAME OF TRADE OR BUSINESS	AMOUNT
110 PROPERTY LLC	37,135.
LBF PROPERTIES LLC	88,544.
THD PROPERTY LLC	52,566.
TOTAL TO NET GAINS AND LOSSES WORKSHEET, LINE 2A	178,245.

2020 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.	46,662.		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.	972.		138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	17	750.		375.	375.	200.		22.
6	FIXTURES	12 01 12	200DB	7.00	17	650.		325.	325.	325.		0.
7	PARTITIONS	12 01 12	150DB	15.00	17	12,544.		6,272.	6,272.	3,355.		370.
	TOTAL SCH E DEPRECIATION					383,172.		6,972.	376,200.	51,514.		6,857.

(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.	52,989.	6,327.
	AMT DEPRECIATION		SL	39.00				52,989.	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.	1,110.	138.
	AMT DEPRECIATION		SL	39.00				1,110.	138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	375.	375.	222.	22.
	AMT DEPRECIATION		150DB	15.00				222.	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.	3,725.	370.
	AMT DEPRECIATION		150DB	15.00				3,725.	370.
	TOTAL SCH E DEPRECIATION				383,172.	6,972.	376,200.	58,371.	6,857.
	TOTAL SCH E AMT DEPRECIATION							58,371.	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