

FORM 6

FULL AND PUBLIC DISCLOSURE

2020

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

OF FINANCIAL INTERESTS

FOR OFFICE USE ONLY:

LAST NAME — FIRST NAME — MIDDLE NAME:
Reams, Kirk Bradley

MAILING ADDRESS:
11102 South Salt Rd

CITY: ZIP: COUNTY:
Lamont 32336 Jefferson

NAME OF AGENCY :
Jefferson County

NAME OF OFFICE OR POSITION HELD OR SOUGHT :
Clerk of Circuit Court & Comptroller

CHECK IF THIS IS A FILING BY A CANDIDATE

PROCESSED

FLORIDA
COMMISSION ON ETHICS

SEP 02 2021

RECEIVED

215396

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 August 31, 20 21 was \$ 798,891.64.

PART B -- ASSETS

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

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

The aggregate value of my household goods and personal effects (described above) is \$ 20,000.00

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

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

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
see attachment	

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

PART D -- INCOME

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 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			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

PART F - TRAINING

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

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

OATH

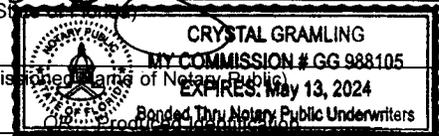
I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

 SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
 COUNTY OF Jefferson
 Sworn to (or affirmed) and subscribed before me by means of
 physical presence or online notarization, this 31st day of
August, 2020 by Kirk B. Reams

 (Signature of Notary Public--State of Florida)

 (Print, Type, or Stamp Commissioned Name of Notary Public)
 Personally Known X
 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

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 KIRK B	Last name REAMS	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 11102 S SALT ROAD		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. LAMONT		
State FL	ZIP code 32336	
Foreign country name	Foreign province/state/county	Foreign postal code

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

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1956 Are blind **Spouse:** Was born before January 2, 1956 Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
	JILLIAN	REAMS	[REDACTED]	DAUGHTER	<input checked="" type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required. 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.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	99,374
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 9	8	(52,691)
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	46,683
	10 Adjustments to income:			
	a	From Schedule 1, line 22	10a	
	b	Charitable contributions if you take the standard deduction. See instructions	10b	
	c	Add lines 10a and 10b. These are your total adjustments to income ▶	10c	0
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶	11	46,683
	12	Standard deduction or itemized deductions (from Schedule A)	12	18,650
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13		
14	Add lines 12 and 13	14	18,650	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	28,033	

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	3,081
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	3,081
19	Child tax credit or credit for other dependents	19	2,000
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	2,000
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	1,081
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax .	24	1,081
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	13,979
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	13,979
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	0
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits .	32	0
33	Add lines 25d, 26, and 32. These are your total payments .	33	13,979
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	12,898
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. <input type="checkbox"/>	35a	12,898
Direct deposit? See instructions.	▶ b Routing number [redacted] ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number [redacted]		
	36 Amount of line 34 you want applied to your 2021 estimated tax .	36	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe now .	37	0
For details on how to pay, see instructions.	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
	38 Estimated tax penalty (see instructions)	38	

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

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 ▶ **Douglas E Brodbeck** Phone no. ▶ **850-561-1040** 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.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
	[redacted]	05-05-2021	CLERK OF COURT	[] [] [] [] [] [] [] [] [] []
	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.) ▶
	[redacted]			[] [] [] [] [] [] [] [] [] []
	Phone no. 850-342-0218	Email address KIRKBRADLEYREAMS@GMAIL.COM		

Paid Preparer Use Only

Preparer's signature	Date	PTIN	Check if:
[redacted]	08-31-2021	P00009077	<input checked="" type="checkbox"/> Self-employed
Preparer's name Douglas E Brodbeck	Phone no. 850-561-1040		
Firm's name ▶ DOUGLAS E BRODBECK CPA PA			
Firm's address ▶ 1311 EXECUTIVE CTR DR STE 121 TALLAHASSEE, FL 32301	Firm's EIN ▶ 81-4254429		

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2020

Department of the Treasury
Internal Revenue Service

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

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

Attachment
Sequence No. **01**

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

Your social security number

KIRK B REAMS

[REDACTED]

Part I Additional Income	
1 Taxable refunds, credits, or offsets of state and local income taxes	1
2a Alimony received	2a
b Date of original divorce or separation agreement (see instructions) . . . ▶ _____	
3 Business income or (loss). Attach Schedule C	3
4 Other gains or (losses). Attach Form 4797	4
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5
6 Farm income or (loss). Attach Schedule F	6 (52,691)
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 (52,691)

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 0

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

Schedule 1 (Form 1040) 2020

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

OMB No. 1545-0074

2020

Attachment
Sequence No. **14**

Name of proprietor

KIRK B REAMS

Social security number (SSN)

D Employer ID number (EIN) (see instr)

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

CATTLE

▶ 112111

Cash Accrual

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

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

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

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

1a	Sales of livestock and other resale items (see instructions)	1a		
b	Cost or other basis of livestock or other items reported on line 1a	1b		
c	Subtract line 1b from line 1a			1c
2	Sales of livestock, produce, grains, and other products you raised			2
				2,377
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b
				Taxable amount
4a	Agricultural program payments (see instructions)	4a		4b
				Taxable amount
5a	Commodity Credit Corporation (CCC) loans reported under election			5a
b	CCC loans forfeited	5b		5c
				Taxable amount
6	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2020	6a		6b
				Taxable amount
c	If election to defer to 2021 is attached, check here <input type="checkbox"/>	6d		6d
				Amount deferred from 2019
7	Custom hire (machine work) income			7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			9
				2,377

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

10	Car and truck expenses (see instructions). Also attach Form 4562	10	1,006	23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	33,107	25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16	4,681	27	Storage and warehousing	27	
17	Fertilizers and lime	17	1,951	28	Supplies	28	1,170
18	Freight and trucking	18		29	Taxes	29	993
19	Gasoline, fuel, and oil	19		30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a	4,774	a	TANGIBLE TAX EXP	32a	2,616
b	Other	21b	4,770	b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions			33		33	55,068
34	Net farm profit or (loss). Subtract line 33 from line 9			34		34	(52,691)

35 Reserved for future use.

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2020

Department of the Treasury
Internal Revenue Service

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

2020

Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

KIRK B REAMS

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

- CAUTION!**
- The amount on Form 1040, 1040-SR, or Form 1040-NR, line 11, is more than \$32,500 (\$48,750 if head of household; \$65,000 if married filing jointly).
 - The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2003; (b) is claimed as a dependent on someone else's 2020 tax return; or (c) was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2020. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2020 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2017 and **before** the due date (including extensions) of your 2020 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000.
- Add the amounts on line 6. If zero, **stop**; you can't take this credit
- Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*
- Enter the applicable decimal amount from the table below:

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

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$19,500	0.5	0.5	0.5
\$19,500	\$21,250	0.5	0.5	0.2
\$21,250	\$29,250	0.5	0.5	0.1
\$29,250	\$31,875	0.5	0.2	0.1
\$31,875	\$32,500	0.5	0.1	0.1
\$32,500	\$39,000	0.5	0.1	0.0
\$39,000	\$42,500	0.2	0.1	0.0
\$42,500	\$48,750	0.1	0.1	0.0
\$48,750	\$65,000	0.1	0.0	0.0
\$65,000	---	0.0	0.0	0.0

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

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

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

Paid Preparer's Due Diligence Checklist

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

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

Taxpayer name(s) shown on return

Taxpayer identification number

KIRK B REAMS

Enter preparer's name and PTIN

Douglas E Brodbeck

P00009077

Part I Due Diligence Requirements

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

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

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

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

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

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

- ▶ You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:
 - A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
 - B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - C. Submit Form 8867 in the manner required; **and**
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
- ▶ If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return KIRK B REAMS

Business or activity to which this form relates FARM - CATTLE

Identifying number

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 main rows for Part I. Line 1: Maximum amount. Line 2: Total cost of section 179 property. Line 3: Threshold cost of section 179 property. Line 4: Reduction in limitation. Line 5: Dollar limitation for tax year. Line 6: Description of property, Cost, Elected cost. Line 7: Listed property. Line 8: Total elected cost of section 179 property. Line 9: Tentative deduction. Line 10: Carryover of disallowed deduction. Line 11: Business income limitation. Line 12: Section 179 expense deduction. Line 13: Carryover of disallowed deduction to 2021.

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

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

Table with 3 rows for Part II. Line 14: Special depreciation allowance. Line 15: Property subject to section 168(f)(1) election. Line 16: Other depreciation (including ACRS).

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

Section A

Table with 2 rows for Section A. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2020. Line 18: If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.

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

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, and Nonresidential real property.

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

Table with 4 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method. Rows include 12-year, 30-year, and 40-year class lives.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21: Listed property. Line 22: Total. Line 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

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

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

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

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions								25	
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
BUSINESS TRUCK	09-01-2015	11.1%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)	1,750											
31 Total commuting miles driven during the year	4,500											
32 Total other personal (noncommuting) miles driven	9,500											
33 Total miles driven during the year. Add lines 30 through 32	15,750											
34 Was the vehicle available for personal use during off-duty hours?	Yes	No										
	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No										
	X											
36 Is another vehicle available for personal use?		X										

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

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

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

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

Part VI Amortization

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

Elections

2020 PG01

Name(s) as shown on return

KIRK B REAMS

Your Social Security Number

Title: Section 1.263(a)-1(f) de minimis safe harbor election

Name: KIRK B REAMS

Address: 11102 S SALT ROAD, LAMONT, FL 32336

TIN: [REDACTED]

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

Due Diligence

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Income

Does the income appear to be sufficient to support the taxpayer and qualifying children?

If "No," some additional inquiries might be needed [X] Yes [] No

Taxpayers with self-employment income:

[] Not applicable

1. How long have you owned your business? SIX YEARS

2. Can you provide any documentation to substantiate your business?

- [] Business cards [] Business/occupational license (if required)
[] Business stationary [] Other tax returns (sales/excise, employment, etc.)
[] Receipts or receipt book (with company header) [] Advertisements (newspaper, flyer, yellow pages, etc.)

Other (list any other documentation you can provide to substantiate your business):

SUMMARY OF INCOME AND EXPENSES

3. Who maintains the business records? KIRK REAMS

4. Do you maintain separate banking accounts for personal and business transactions? [X] Yes [] No

a. If "Yes," what form of records were provided?

SUMMARY OF INCOME AND EXPENSES

b. If "No," how do you differentiate between personal and business transactions and monetary assets?

5. Were satisfactory records of income and expense provided? [X] Yes [] No

a. If "Yes," in what form were these records provided?

- [] Accounting records [] Car/truck expenses
[] Paid invoices/receipts [] Ledgers
[] Log books [] Business bank accounts
[] Computer records

Other (list any other forms of documentation you can provide to support your business):

SUMMARY OF INCOME AND EXPENSES

b. If "No," how did you determine:

The amount of income? _____

The amount of expense? _____

6. Form 1099-NEC:

a. Do you have any Forms 1099-NEC to support the income? [] Yes [X] No

b. If not, is it reasonable that the business type would not receive Form 1099-NEC? [X] Yes [] No

7. Are the expenses consistent with the type of business? [X] Yes [] No

8. Are the amounts of expense reasonable? [X] Yes [] No

9. Are any expenses that are typical for this type of business missing? [] Yes [X] No

10. List any other information you can provide related to your business:

NORMAL ACTIVITY

Table with 4 columns: Your signature, Date, Spouse's signature. If joint return, BOTH must sign., Date. Includes a date entry of 08-31-2021.

Head of Household Due Diligence

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Filing Status - Head of Household

The IRS could require additional information/documentation if you are divorced, legally separated, or married and did not reside with your spouse the last 6 months of the year to determine if you qualify for the head of household filing status.

1. Marital status:

- Never married
- Spouse deceased
- Divorced, separated or spouse deceased
- Married but lived apart from spouse during the last 6 months of the year
- Separation agreement

2. If you are divorced or legally separated, can you provide the IRS with any of the following documents?

- Divorce decree
- Separate maintenance agreement or separation agreement

3. If you are married but did not reside with your spouse for the last 6 months of the tax year, can you provide the IRS with any of the supporting documents verifying that your spouse did not live with you?

- Not applicable
- Lease agreement
- Utility bills
- Letter for a clergy member
- Letter from social services
- Other supporting documentation

If so, what type of documentation? _____

4. Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half of the cost of the home? Documentation that the IRS requires to substantiate the cost of maintaining the home includes:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Utility bills | <input type="checkbox"/> Rent receipts or mortgage interest statement |
| <input checked="" type="checkbox"/> Property tax bills | <input checked="" type="checkbox"/> Maintenance and repair bills |
| <input type="checkbox"/> Grocery receipts | <input checked="" type="checkbox"/> Other household bills |

5. Did you receive any non-taxable support/income?

- | | |
|---|---|
| <input type="checkbox"/> Family support | <input type="checkbox"/> Childcare assistance |
| <input type="checkbox"/> Food stamps | <input checked="" type="checkbox"/> Other <u>NONE</u> |
| <input type="checkbox"/> Housing assistance | |

*** This worksheet can be used to substantiate the costs of maintaining the home.**

Publication 17, Worksheet 2-1. Cost of Keeping Up a Home

	Amount You Paid	Total Cost
Property taxes	\$	\$
Mortgage interest expense		
Rent		
Utility charges		
Repairs/Maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		
Totals	\$	\$
Minus total amount you paid		()
Amount others paid		\$
<p>If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half of the cost of keeping up the home.</p>		

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		
	08-31-2021		

Due Diligence - Notes

(Keep for your records)

2020

Name(s) as shown on return

KIRK B REAMS

Tax ID Number

Use the notes fields below to document any additional inquiries made by the tax return preparer to help determine if the information furnished by the taxpayer is complete and correct.

Date of interview

02-03-2021

Name of taxpayer interviewed

KIRK REAMS

Taxpayer interviewed by

DOUGLAS E BRODBECK

Note: **NORMAL ACTIVITY**

Note:

Note:

Note:

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date

08-31-2021

Recovery Rebate Credit Worksheet

2020

(keep for your records)

Name(s) as shown on return

Tax ID Number

KIRK B REAMS



1. Can you (or your spouse if filing a joint return) be claimed as a dependent on another person's 2020 return?
 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?
 Yes. Skip lines 3 and 4, and go to line 5.
 No. If you are filing a joint return, go to line 3.
 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. _____ 46,683

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, married filing separately } 12. _____ 112,500

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.
 Yes. Subtract line 12 from line 11. 13. _____

14. Multiply line 13 by 5% (0.05) 14. _____

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](https://www.irs.gov/Account) for the amount to enter here 16. _____

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](https://www.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

Federal Income Tax Withheld

2020 PG01

Name(s) as shown on return

Your Social Security Number

KIRK B REAMS

Description

Amount

W2 - CLERK OF CIRCUIT COURT

13,979

W-2 Subtotal

13,979

Total Withholdings

13,979



KIRK REAMS

Jefferson County
Clerk of Court & CFO

1 Courthouse Circle
Monticello, FL 32344



7019 2280 0000 6273 4696

Hasler

FIRST CLASS MAIL

08/01/2021

US POSTAGE \$008.56⁰⁰



ZIP 32344
011E11681955

Commission on Ethics
P.O. Drawer 15709
Tallahassee, FL 32317-5709

