CONFIDENTIAL

FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2021

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

FOR OFFICE USE ONLY:

FLORIDA COMMISSION ON ETHICS
JUN 13 20[illegible]
RECEIVED

PROCESSED

226068

LAST NAME — FIRST NAME — MIDDLE NAME:
Lamb, Brian Newell

MAILING ADDRESS:
[redacted]

CITY: [redacted] ZIP: [redacted] COUNTY: [redacted]

NAME OF AGENCY:

NAME OF OFFICE OR POSITION HELD OR SOUGHT:
Sheriff of Lafayette County

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, 2021 or a more current date. [Note: Net worth is not calculated by subtracting your *reported* liabilities from your *reported* assets, so please see the instructions on page 3.]

My net worth as of December, 20 21 was $ 571,238.

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 $ 43,000

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
Home and 8.5 acre [redacted] (188,800), [redacted] (34,300)	223,100
TD Ameritrade (150,207.38), Edward Jones (82,029.81), FL Prepaid (14,000.40)	246,238
2018 Chevrolet Equinox (17,000), 2005 Chevrolet Silverado (5300), 2005 Ford 250 (8000)	30,900
544H John Deer Wheel loader (25,000), 2004 Chevrolet Silverado (3000)	28,000

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
N/A	

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
N/A	

(Continued on reverse side)

PART D -- INCOME

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2021 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 2021 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2020 tax return, you need not complete the remainder of Part D.]

PRIMARY SOURCES OF INCOME (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING $1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT
Lafayette County Sheriffs Office	P.O. Box 227 Mayo, FL 32066	107,940.94

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
N/A			

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

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY	N/A		
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

PART F - TRAINING

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

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

OATH

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

Brian N. Lamb
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF Lafayette

Sworn to (or affirmed) and subscribed before me by means of ☑ physical presence or ☐ online notarization, this 8th day of June, 2022 by Brian N. Lamb.

Donna M. Dennis
(Signature of Notary Public--State of Florida)

DONNA M. DENNIS
MY COMMISSION # HH 210160
EXPIRES: March 21, 2026

(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 ☐

– YOUR COPY –

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2021** 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	Your social security number
BRIAN N	LAMB	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
[redacted]	LAMB	[redacted]

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

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

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 2021, did you receive, sell, exchange, or otherwise dispose of 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, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind

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

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
[redacted] LAMB	[redacted]	SON	☐	☒
[redacted] LAMB		SON	☒	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	201,697
2a	Tax-exempt interest	2a	b Taxable interest	2b	3,510
3a	Qualified dividends	3a 3,583	b Ordinary dividends	3b	4,766
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7	-3,000
8	Other income from Schedule 1, line 10			8	100
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶			9	207,073
10	Adjustments to income from Schedule 1, line 26			10	2,691
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶			11	204,382
12a	**Standard deduction or itemized deductions** (from Schedule A)		12a 25,100		
b	Charitable contributions if you take the standard deduction (see instructions)		12b 600		
c	Add lines 12a and 12b			12c	25,700
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	110
14	Add lines 12c and 13			14	25,810
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-			15	178,572

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2021)

BCA

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	30,576
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	30,576
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812		19	500
20	Amount from Schedule 3, line 8		20	
21	Add lines 19 and 20		21	500
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	30,076
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	
24	Add lines 22 and 23. This is your **total tax** ▶		24	30,076
25	Federal income tax withheld from:			
a	Form(s) W-2	25a 29,042		
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	29,042
26	2021 estimated tax payments and amount applied from 2020 return		26	
27a	Earned income credit (EIC)	27a		
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐			
b	Nontaxable combat pay election	27b		
c	Prior year (2019) earned income	27c		
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28 1,000		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 15	31		
32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶		32	1,000
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	30,042

If you have a qualifying child, attach Sch. EIC.

Refund

Direct deposit? See instructions.

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 2022 estimated tax** ▶	36		

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37	34
38	Estimated tax penalty (see instructions) ▶	38		

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
		SHERIFF	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation [redacted]	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Phone no.	Email address		

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
KENNETH J LEE JR CPA	KENNETH J LEE JR, CPA	4/11/22	P01216267	☒ Self-employed

Firm's name ▶ KENNETH J LEE JR CPA — Phone no. 386-362-6220

Firm's address ▶ PO BOX 86 MC ALPIN FL 32062- — Firm's EIN ▶

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
2021
Attachment Sequence No. 01

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

Your social security number [redacted]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions) ▶				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling income	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Taxable Health Savings Account distribution	8e			
f	Alaska Permanent Fund dividends	8f			
g	Jury duty pay	8g			
h	Prizes and awards	8h			
i	Activity not engaged in for profit income	8i			
j	Stock options	8j			
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k			
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l			
m	Section 951(a) inclusion (see instructions)	8m	63		
n	Section 951A(a) inclusion (see instructions)	8n			
o	Section 461(l) excess business loss adjustment	8o			
p	Taxable distributions from an ABLE account (see instructions)	8p			
z	Other income. List type and amount ▶ SCHEDULE K-1	8z	37		
9	Total other income. Add lines 8a through 8z			9	100
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	100

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	2,691
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	2,691
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	2,691

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

2021

Attachment Sequence No. 08

Name(s) shown on return

BRIAN N & [redacted] LAMB

Your social security number [redacted]

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶		
	AMERITRADE		3,471
	FROM SCHEDULES K-1		39
		1	
2	Add the amounts on line 1	2	3,510
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4	3,510

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

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

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

			Amount
5	List name of payer ▶		
	AMERITRADE		4,698
	FROM SCHEDULES K-1		68
		5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6	4,766

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

Part III Foreign Accounts and Trusts

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

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

		Yes	No
7a	At any time during 2021, 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 2021, 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		

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

2021

Attachment Sequence No. **12**

Name(s) shown on return
BRIAN N & [redacted] LAMB

Your social security number
[redacted]

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	5,000	5,146		-146
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	-146

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	12,500	12,380		120
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	5,000	5,208		-208
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	902
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(16,904)
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	-16,090

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-16,236
	• If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000)
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side: BRIAN N & [redacted] LAMB

Social security number or taxpayer identification number: [redacted]

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

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

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

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

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

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
ARES MANAGEMENT	02/07/2017	06/30/2021	1,250	1,310			-60
KKR & CO	06/24/2016	06/15/2021	3,750	3,898			-148
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶			5,000	5,208			-208

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

US Schedule D — Schedule D Tax Worksheet — 2021

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

1	Taxable income from Form 1040 or Form 1040-NR, line 15, or from the Foreign Earned Income Tax Worksheet				178,572
2	Qualified dividends	3,583			
3	Line 4g of Form 4952				
4	Line 4e of Form 4952				
5	Subtract line 4 from line 3				
6	Subtract line 5 from line 2. If -0- or less, enter -0-		3,583		
7	Smaller of line 15 or line 16 of Schedule D				
8	Smaller of line 3 or line 4				
9	Subtract line 8 from line 7. If -0- or less, enter -0-				
10	Add lines 6 and 9			3,583	
11	Add lines 18 and 19 of Schedule D				
12	Smaller of line 9 or line 11				
13	Subtract line 12 from line 10. If -0- or less, -0-				3,583
14	Subtract line 13 from line 1. If -0- or less, -0-				174,989
15	Applicable amount based on filing status		80,800		
16	Smaller of line 1 or line 15			80,800	
17	Smaller of line 14 or line16			80,800	
18	Subtract line 10 from line 1. If -0- or less, -0-		174,989		
19	Smaller of line 1 or applicable amount based on filing status		178,572		
20	Smaller of line 14 or 19		174,989		
21	larger of line 18 or line 20			174,989	
22	Subtract line 17 from line 16. This line is taxed at 0%				

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

23	Smaller of line 1 or line 13		3,583		
24	Amount from line 22				
25	Subtract line 24 from line 23		3,583		
26	Applicable amount based on filing status		501,600		
27	Smaller of line 1 or line 26		178,572		
28	Add lines 21 and 22		174,989		
29	Subtract line 28 from line 27. If -0- or less, -0-		3,583		
30	Smaller of line 25 or line 29			3,583	
31	Multiply line 30 by 15%				537
32	Add lines 24 and 30		3,583		

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

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

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

35	Smaller of line 9 above or Schedule D, line 19				
36	Add lines 10 and 21				
37	Amount from line 1				
38	Subtract line 37 from line 36. If -0- or less, -0-				
39	Subtract line 38 from line 35. If -0- or less, -0-				
40	Multiply line 39 by 25%				

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

41	Add lines 21, 22, 30, 33 and 39				
42	Subtract line 41 from line 1				
43	Multiply line 42 by 28%				
44	Tax on line 21 amount				30,039
45	Add lines 31, 34, 40, 43, and 44				30,576
46	Tax on line 1 amount				30,899
47	**Tax on all taxable income.** Smaller of lines 45 or 46				30,576

US Schedule D — Worksheet for Capital Loss Carryovers or Sale of Your Home — 2021

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

Capital Loss Carryovers from This Year to Next Year

1	Amount from Form 1040 or Form 1040-NR, line 15		178,572
2	Loss shown on Schedule D, line 21 as a positive amount		3,000
3	Combine lines 1 and 2. If -0- or less, enter -0-		181,572
4	Smaller line 2 or line 3		3,000
5	Loss shown on Schedule D, line 7 as a positive amount		146
6	Gain, if any, shown on Schedule D, line 15		
7	Add lines 4 and 6		3,000
8	**Short-term capital loss carryover.** Subtract line 7 from line 5. If -0- or less, enter -0-		
9	Loss shown on Schedule D, line 15 as a positive amount		16,090
10	Gain, if any, shown on Schedule D, line 7		
11	Subtract line 5 from line 4. If -0- or less, enter -0-	2,854	
12	Add lines 10 and 11		2,854
13	**Long-term capital loss carryover.** Subtract line 12 from line 9. If -0- or less, enter -0-		13,236

Sale of Your Home

1	Date main home was sold: _____ Acquisition date: _____		
2	If Form 8828 is also needed for this sale, check here		☐
3	If any part of the main home was ever rented out or used for business, see instructions.		
	If part of the sale is a sale of business property, report the business portion using a depreciation wkst, and report personal portion below and skip line 9.		
4	Selling price of home		
5	Selling expenses		
6	Amount realized		
7	Adjusted basis of home sold		
8	**Gain on the sale.** If -0- or less, enter -0		
9	Depreciation claimed on property after 05/06/1997		
10	Subtract line 9 from line 8. If -0- or less, enter -0-		
11	Aggregate number of days of nonqualified use after 12/31/2008		
12	Number of days the taxpayer owned the property		
13	Divide the amount on line 11 by the amount on line 12		
14	Gain allocated to nonqualified use		
15	**Gain eligible for exclusion**		
16a	Did you (and your spouse if filing a joint return) own and occupy the property as your main home for a total of at least 2 years of the 5 year period before the sale?		☐ Yes ☐ No
b	If "No", did you sell the home due to a change in place of employment, health or other unforeseen circumstances?		☐ Yes ☐ No
c	If you are an unmarried surviving spouse, the sale occurred no later than 2 years after the date of the other spouse's death, the ownership and use requirements for joint filers were met immediately before the date of such death, and there was no sale or exchange of a main home by either spouse which qualified for the exclusion during the 2-year period ending on the date of the other spouse's death, check here		☐ Yes
17	Maximum exclusion		
18	Smaller of line 15 or line 17. If you are reporting the sale on the installment method, enter this amount on Form 6252, line 15		
19	**Taxable gain.**		
a	You must enter this amount on Schedule D or Form 6252		
	This gain is to be considered: ☐ short-term ☐ long-term.		
b	Transferred to Form 4797, Part III		

Information for Separate State Returns - Default is to the Taxpayer.

		Federal	Taxpayer	Spouse
1	Short term	-146	-146	
2	Short term loss based on joint return	146	146	
3	Long term	-16,090	-16,090	
4	Long term loss based on joint return	2,854	2,854	
5	Schedule D result (line 16 or line 21)	-3,000	-3,000	
6	Short term loss carryover			
7	Long term loss carryover			

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

BRIAN N & [redacted] LAMB [redacted]

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	OAKTREE CAPITAL GROUP	P	☐	[redacted]	☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

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

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

Part III Income or Loss From Estates and Trusts

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

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

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**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

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 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	

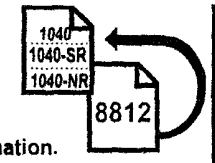
SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credits for Qualifying Children and Other Dependents

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

▶ Go to *www.irs.gov/Schedule8812* for instructions and the latest information.



OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Name(s) shown on return

Your social security number

BRIAN N & [redacted] LAMB

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			1	204,382
2a	Enter income from Puerto Rico that you excluded	2a			
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b			
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	
3	Add lines 1 and 2d			3	204,382
4a	Number of qualifying children under age 18 with the required social security number	4a	1		
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b			
c	Subtract line 4b from line 4a	4c	1		
5	If line 4a is more than zero, enter the amount from the **Line 5 Worksheet**; otherwise, enter -0-			5	2,000
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	1		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
7	Multiply line 6 by $500			7	500
8	Add lines 5 and 7			8	2,500
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			10	
11	Multiply line 10 by 5% (0.05)			11	
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	2,500
13	Check all the boxes that apply to you (or your spouse if married filing jointly).				
	A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021		[X]		
	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021		[ ]		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	500
b	Subtract line 14a from line 12	14b	2,000
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the **Credit Limit Worksheet A**	14c	30,576
d	Enter the smaller of line 14a or line 14c	14d	500
e	Add lines 14b and 14d	14e	2,500
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line	14f	1,000
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	1,500
h	Enter the smaller of line 14d or line 14g. **This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	14h	500
i	Subtract line 14h from line 14g. **This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	14i	1,000

US 8812 Child Tax Credit / Credit for Other Dependents Worksheets 2021

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

Line 5 Worksheet

1	Multiply Schedule 8812, line 4b, by $3,600	
2	Multiply Schedule 8812, line 4c, by $3,000	3,000
3	Add line 1 and line 2	3,000
4	Multiply Schedule 8812, line 4a, by $2,000	2,000
5	Subtract line 4 from line 3	1,000
6	Applicable amount based on the filing status	12,500
7	Smaller of line 5 or 6	1,000
8	Applicable amount based on the filing status	150,000
9	Subtract line 8 from Schedule 8812, line 3, rounded up to the next $1,000	55,000
10	Multiply line 9 by 5%	2,750
11	Smaller of line 7 or line 10	1,000
12	Subtract line 11 from line 3	2,000

Credit Limit Worksheet A

1	Amount from Form 1040 or Form 1040-NR, line 18		30,576
2	Amount from: Schedule 3, line 1		
	Schedule 3, line 2		
	Schedule 3, line 3		
	Schedule 3, line 4		
	Schedule 3, line 6l		
	Form 5695, line 30		
	Form 8910, line 15		
	Form 8936, line 23		
	Schedule R, line 22		
	Total		
3	Subtract line 2 from line 1		30,576
	Complete the Credit Limit Worksheet B only if you meet all of the following. • You are completing Part I-C of Schedule 8812 • You are claiming the mortgage interest credit (Form 8936), adoption credit (form 8839), residential energy efficient property credit (Form 5695, Part 1), or District of Columbia first-time homebuyer credit (Form 8859). • You are not filing Form 2555 • Line 4a of Schedule 8812 is more than zero.		
4	Amount from Credit Limit Worksheet B, if required		
5	Subtract line 4 from line 3		30,576

Credit Limit Worksheet B

1	Amount from Schedule 8812, line 12		
2	Number of qualifying children under 18 with the required social security number multiplied by $1,400		
3	Earned income		
4	Subtract $2,500 from line 3		
5	Multiply line 4 by 15%		
6	Is the amount on line 2 $4,200 or more? ☐ No. if line 2 or line 5 above is zero, the amount from line 1 is entered on line 14. ☐ Yes. If line 5 is equal to or more than line 1, skip lines 7 though 11 and go to line 12. Otherwise, go to line 7.		
7	Social security or RR tier 1 plus Medicare		
8	Total of Schedule 1, line 15; Schedule 2, line 5; Schedule 2, line 6; and Schedule 2, line 13		
9	Add lines 7 and 8		
10	Total of Form 1040, line 27a and Schedule 3, line 11		
11	Subtract line 10 from line 9		
12	Larger of line 5 or line 11		
13	Smaller of line 2 or line 12		
14	Subtract line 13 from line 1, but not less than -0		
15	Total of adoption credit, mortgage interest credit, DC first-time homebuyer credit, and residential energy credits		

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

2021

Attachment Sequence No. **52**

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

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

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2021. See instructions ▶		☐ Self-only ☒ Family	
2	HSA contributions you made for 2021 (or those made on your behalf), including those made from January 1, 2022, through April 15, 2022, that were for 2021. **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 2021 and, on the first day of **every** month during 2021, you were, or were considered, an eligible individual with the **same** coverage, enter $3,600 ($7,200 for family coverage). **All others,** see the instructions for the amount to enter		3	7,200
4	Enter the amount you and your employer contributed to your Archer MSAs for 2021 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2021, 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	7,200
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 2021, see the instructions for the amount to enter		6	
7	If you were age 55 or older at the end of 2021, married, and you or your spouse had family coverage under an HDHP at any time during 2021, enter your additional contribution amount. See instructions		7	
8	Add lines 6 and 7		8	
9	Employer contributions made to your HSAs for 2021	9 3,446		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	3,446
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 **Caution:** If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		13	

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

14a	Total distributions you received in 2021 from all HSAs (see instructions)	14a	2,272
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	2,272
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	2,272
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 8e	16	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	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 8z, 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 17d	21	0

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

▶ Attach to your tax return.

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

OMB No. 1545-2294

2021

Attachment Sequence No. **55**

Name(s) shown on return

BRIAN N & [redacted] LAMB

Your taxpayer identification number

[redacted]

Note. *You can claim the qualified business income deduction* ***only*** *if you have qualified business income from a qualified trade or business, 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 at or below $164,900 ($164,925 if married filing separately; $329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

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

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2			
3	Qualified business net (loss) carryforward from the prior year	3	(8,730)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4			
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	552		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	552		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	110
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	110
11	Taxable income before qualified business income deduction (see instructions)	11	178,682		
12	Net capital gain (see instructions)	12	3,583		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	175,099		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	35,020
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ▶			15	110
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(8,730)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

Form **8867**

(Rev. December 2021)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

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

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

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

OMB No. 1545-0074

Attachment Sequence No. **70**

Taxpayer name(s) shown on return

BRIAN N & [redacted] LAMB

Taxpayer identification number

[redacted]

Enter preparer's name and PTIN

KENNETH J LEE JR CPA P01216267

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 the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	☒	☐	
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, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	
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.)	☐	☒	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
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.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☒	☐	
	List those documents provided by the taxpayer, if any, that you relied on:			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? **(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)**	☒	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☒

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

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

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, 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?	☒	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☒
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☒

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

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

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

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

Part VI Eligibility Certification

▶ **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/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 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).**

		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?	☒	☐

US

Recovery Rebate Credit Worksheet

2021

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

1	Can you be claimed as a dependent on another person's return? If filing a joint return, go to line 2. [X] **No.** Go to line 2. [ ] **Yes.** You cannot take the credit. Stop here.	
2	Does your 2021 tax return include a valid social security number that was issued on or before the due date of your 2021 return (including extensions) for you and, if filing a joint return, your spouse? [X] **Yes.** Go to line 6. [ ] **No.** If you are filing a joint return, go to line 3. If you are not filing a joint return, go to line 5.	
3	Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a valid social security number that was issued on or before the due date of your 2021 return (including extensions)? [ ] **Yes.** Your credit is not limited. Go to line 6. [ ] **No.** Go to line 4.	
4	Does one of you have a valid social security number that was issued on or before the due date of your 2021 return (including extensions)? [ ] **Yes.** Your credit is limited. Go to line 6. [ ] **No.** Go to line 5.	
5	Do you have any dependents for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions)? [ ] **Yes.** Enter zero on liine 6 and go to line 7. [ ] **No.** No you can't take the credit. Stop here.	
6	$1,400 if single, head of household, married filing separately, qualifying widow(er), or if married filing jointly and you answered "Yes" to question 4. $2,800 if married filing jointly and you answered "Yes" to question 2 or 3	2,800.
7	Multiply $1,400 by the number of dependents for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number.	2,800.
8	Add lines 6 and 7	5,600.
9	Is the amount on line 11 of Form 1040 more than the amount shown below? $75,000 if single or married filing separately $150,000 if married filing jointly or qualifying widow(er) $112,500 if head of household [X] **Yes.** Amount from Form 1040, line 11 [ ] **No.** Skip lines 10 and 11 and go to line 12.	204,382.
10	Is line 9 more than the amount shown below? $80,000 if single or married filing separately $160,000 if married filing jointly or qualifying widow(er) $120,000 if head of household [X] **Yes.** You can't take the credit. Stop here. [ ] **No.** Subtract line 9 from the amount shown for the appropriate filing status	
11	Divide line 10 by the amount shown for the appropriate filing status $5,000 if single or married filing separately $10,000 if married filing jointly or qualifying widow(er) $7,500 if head of household	
12	Multiply line 8 by line 11	
	When entering the economic impact payment received on line 13 below, include the spouse's payment as shown on the spouse's Notice 1444-C if applicable. If the economic impact payment was based on a joint return, the taxpayer and spouse are each treated as having received half of the payment. Don't include any amount received that was later returned to IRS.	
13	Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or the taxpayer's tax account at IRS.gov/account for the amount to enter here Check here if there was no EIP 3 payment received at all [X]	
14	**Recovery rebate credit.** Subtract line 13 from line 12. If line 13 is more than 12, you don't have to pay back the difference.	

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W-2 DETAIL REPORT - 2021 [redacted]

Employer	EIN	TP|SF	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
:EK & SCOTT DRUGS INC	[redacted]	X	93756	16482	6203	1451					
'AYETTE COUNTY SHERIFF	X		107941	12560	7068	1653					
			201697	29042	13271	3104					

202 K-1 DETAIL REPORT

[redacted]

Entity	P/S	Current Gain/ Loss	Loss Carry Forward	Allowed Gain/ Loss	Sch. B Interest	Short Term Capital Gains	Long Term Capital Gains	Sect. 1231 Gain	Sect. 179	Rental Carryover Sch E	Rental Carryover 4797	Passive Carryover Sch E	Passive Carryover 4797	PTP Carryover Sch E	PTP Carryover 4797
:REE CAPITAL	P				39										
					39										

a Employee's SSN	1 Wages, tips, other compensation	2 Federal income tax withheld
[redacted]	107940.94	12559.96
OMB No. 1545-0008	3 Social security wages	4 Social security tax withheld
	114007.30	7068.45
b Employer identification number	5 Medicare wages and tips	6 Medicare tax withheld
[redacted]	114007.30	1653.10

c Employer's name, address, and ZIP code

Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

d Control number	7 Social security tips	8 Allocated tips

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

[redacted]

[redacted]

f Employee's address and ZIP code

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

9	10 Dependent care benefits	11 Nonqualified plans

12a		14 Other
G	2600.00	
12b DD	11389.59	
12c		
12d		

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

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

Form **W-2** Wage and Tax Statement **2021** Department of the Treasury-Internal Revenue Service

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

1 Wages, tips, other comp. 93756.22	2 Federal income tax withheld 16481.50
3 Social security wages 100048.03	4 Social security tax withheld 6202.98
5 Medicare wages and tips 100048.03	6 Medicare tax withheld 1450.70

d Control number	Dept.	Corp.	Employer use only
000024 K1/TEG			A 28

c Employer's name, address, and ZIP code

CHEEK & SCOTT DRUGS INC
1520 OHIO AVE S
LIVE OAK, FL 32064

b Employer's FED ID number [redacted]	a Employee's SSA number [redacted]
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a D 6291.81
14 Other 2542.50 ARSELF	12b W 3446.12
	12c
	12d

13 Stat emp.	Ret. plan	3rd party sick pay
	X	

e/f Employee's name, address and ZIP code

[redacted]

15 State	Employer's state ID no.	16 State wages, tips, etc.
17 State income tax		18 Local wages, tips, etc.
19 Local income tax		20 Locality name

State Reference Copy

W-2 Wage and Tax Statement **2021**

Copy 2 to be filed with employee's State Income Tax Return. OMB No. 1545-0008