CONFIDENTIAL

HAND DELIVERED

FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2021

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

LAST NAME — FIRST NAME — MIDDLE NAME:
Thomas Mary Kemmerly

MAILING ADDRESS:
[redacted]

CITY : [redacted] ZIP : COUNTY :

NAME OF AGENCY :
Florida First District Court of Appeal

NAME OF OFFICE OR POSITION HELD OR SOUGHT :
Judge

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

FOR OFFICE USE ONLY:

PROCESSED

FLORIDA COMMISSION ON ETHICS
JUN 30 2022
RECEIVED

263708

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 June 3, 20 22 was $ 4,460,978.50.

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 $ 200,000.00

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
[redacted] Farm	2,650,000.00
[redacted] Farm	650,000.00
Residence - [redacted]	600,000.00
See Attachment	

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Farm Credit of NW FL, P.O. Box 7000, Marianna, FL 32447	364,393.51
US Bank, 4801 Fredericka St.. Owensboro, KY 43201	41,355.99
Thomas Co. Federal, 131 Dawson St., Thomasville, GA 31792	138,372.00
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 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 2021 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
State of Florida	CFO, 200 Gaines St. Tall. FL 32399	173,000.00

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
Farm Credit	Stock Dividend	see prior page	Bank

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

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY	[redacted] Farm	[redacted] Farm	
ADDRESS OF BUSINESS ENTITY	[redacted]	[redacted]	
PRINCIPAL BUSINESS ACTIVITY	Timber farm	Timber farm	
POSITION HELD WITH ENTITY	sole owner/operator	owner/operator	
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS	yes	yes	
NATURE OF MY OWNERSHIP INTEREST	100%	joint ownership with parents	

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 Leon

Sworn to (or affirmed) and subscribed before me by means of ☑ physical presence or ☐ online notarization, this 30th day of June, 2022 by M. Kemmerly Thomas.

Leslie R. Tharp
(Signature of Notary Public--State of Florida)

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

LESLIE R. THARP
Commission # GG 269860
Expires January 30, 2023
Bonded Thru Troy Fain Insurance 800-385-7019

Personally Known ✓ OR Produced Identification

Type of Identification Produced _____

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

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

Signature _____ Date _____

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

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

Attachment to Form 6: M. Kemmerly Thomas

Part B – Assets Continued:

Asset Description	**Value of Asset**
3 Acre Lot – [redacted]	$ 35,000.00
Stock in Farm Credit of NW Florida	1,000.00
401K/Retirement Investment Acct.	835,000.00
Condo – [redacted] (1/3 interest)	280,000.00

Part C – Liabilities Continued:

Liability Description	**Amount**
USAA Federal, 10750 McDermont Freeway San Antonio, TX 78288	$ 27,900.00
Capital City Bank, P.O. Box 900, Tall. FL 32303	4,000.00
BOA, P.O. Box 982234 El Paso, TX 79998-2234	2,000.00
Wells Fargo, P.O. Box 77053, Minn. MN 55480	12,000.00

Part D – Income Continued:

Source	**Amount**
Farm Credit of NW Fl Stock Dividend P.O. Box 7000, Marianna, FL 32447	$ 5,000.00

2021 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2021

Prepared for	M. KEMMERLY THOMAS [redacted]
Prepared by	MOORE, ELLISON & MCDUFFIE CPA'S PA 2627 MITCHAM DRIVE TALLAHASSEE, FL 32308
Amount of tax	Total tax $ 49,169 Less: payments and credits $ 56,110 Plus: interest and penalties $ 0 OVERPAYMENT $ 6,941
Overpayment	Miscellaneous Donations $ 0 Credited to your estimated tax $ 0 Refunded to you $ 6,941
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING AND THE PRACTITIONER PIN PROGRAM HAS BEEN ELECTED. PLEASE SIGN AND RETURN FORM 8879 TO OUR OFFICE. WE WILL THEN TRANSMIT YOUR RETURN ELECTRONICALLY TO THE IRS.
Return must be mailed on or before	RETURN FEDERAL FORM 8879 TO US BY OCTOBER 17, 2022.
Special Instructions	YOUR REFUND WILL BE DEPOSITED DIRECTLY INTO YOUR ACCOUNT ENDING IN 3651. REFER TO FORM 1040 ON THE DIRECT DEPOSIT/DEBIT REPORT FOR COMPLETE ACCOUNT INFORMATION.

Form **8879** (Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

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

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name
M. KEMMERLY THOMAS

Social security number [redacted]

Spouse's name

Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	207,094.
2	Total tax	2	49,169.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	56,110.
4	Amount you want refunded to you	4	6,941.
5	Amount you owe	5	

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

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

Taxpayer's PIN: check one box only

☒ I authorize MOORE, ELLISON & MCDUFFIE CPA'S PA to enter or generate my PIN [redacted] as my
ERO firm name **Enter five digits, but don't enter all zeros**
signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 07/01/2022

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN ☐☐☐☐☐ as my
ERO firm name **Enter five digits, but don't enter all zeros**
signature on the income tax return (original or amended) I am now authorizing.

☐ will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

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

ERO's signature ▶ Kmcd Ellis CPA Date ▶ 07/01/2022

119995 04-01-21

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

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8879** (Rev. 01-2021)

Form **8879** (Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

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

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name
M. KEMMERLY THOMAS

Social security number
[redacted]

Spouse's name

Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	207,094.
2	Total tax	2	49,169.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	56,110.
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Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize MOORE, ELLISON & MCDUFFIE CPA'S PA to enter or generate my PIN [redacted] as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros

[ ] I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ [signature] Date ▶ 07/01/2022

Spouse's PIN: check one box only

[ ] I authorize _____ to enter or generate my PIN [ ][ ][ ][ ][ ] as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name
Enter five digits, but don't enter all zeros

[ ] will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

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

ERO's signature ▶ [signature] Date ▶ 07/01/2022

119995 04-01-21

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

LHA For Paperwork Reduction Act Notice, see your tax return instructions. Form 8879 (Rev. 01-2021)

PLEASE DO NOT MAIL!

ERO MUST RETAIN THIS FORM.
DO NOT SUBMIT THIS FORM TO GEORGIA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

GA-8453
2021

IRS DCN OR SUBMISSION ID

GEORGIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING
SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

☐ Amended Return

First Name and Initial	Last Name	Social Security Number
M. KEMMERLY	THOMAS	[redacted]
If Joint Return, Spouse's First Name and Initial	Spouse's Last Name	Spouse's Social Security Number
Home Address (number and street) [redacted]	Apt Number	Daytime Telephone Number
City, Town or Post Office [redacted]	State [redacted]	ZIP Code [redacted]

PART I — TAX RETURN INFORMATION

1. Federal Adjusted Gross Income (Form 500 or Form 500X, Line 8; Form 500EZ, Line 1)	1.	207,094
2. Georgia Taxable Income (Form 500 or Form 500X, Line 15c; Form 500EZ, Line 3)	2.	-23,791
3. Net Georgia Tax (Form 500 or Form 500X, Line 22; Form 500EZ, Line 6)	3.	
4. Balance Due (Form 500, Line 41; Form 500X, Line 37; Form 500EZ, Line 20)	4.	
5. Refund (Form 500, Line 42; Form 500X, Line 38; Form 500EZ, Line 21)	5.	

PART II — DECLARATION OF TAXPAYER(S)

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and/or Online Service Provider and/or Transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my 2021 Georgia Income Tax Return. I declare that I have examined my tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, my return is true, correct and complete. I consent that the electronic portion of my return may be sent by my ERO/Online Service Provider/Transmitter.

SIGN HERE — TAXPAYER'S SIGNATURE [signature] Date 6/27/22 — SPOUSE'S SIGNATURE (if joint return, both must sign) Date

M. KEMMERLY THOMAS
PRINT NAME

EMAIL ADDRESS

PART III — DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453 ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Use Only

ERO's Signature [signature] CPA — Date 07/01/22
Firm's Name MOORE, ELLISON & MCDUFFIE CPA'S PA — Check also if paid preparer [X]
Address 2627 MITCHAM DRIVE — FEIN/PTIN [redacted]
City, State, & ZIP Code TALLAHASSEE, FL 32308 — SSN/TIN P00166444

IF PREPARED BY ANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

Paid Preparer's Use Only

Paid Preparer's Signature — Date
Firm's Name — FID/TIN
Address — SSN/TIN
City, State, & ZIP Code

GA-8453 (REV 03/30/21)

KEEP A COPY WITH YOUR RECORDS

Form 80-115-21-3-1-111 (Rev. 06/21)

MS8453-IIT

Mississippi
Individual Income Tax Declaration For Electronic Filing 2021

Submission Number

Taxpayer First Name	Initial	Last Name	YOU MUST ENTER SSN
M. KEMMERLY		THOMAS	
Spouse First Name	Initial	Last Name	Taxpayer SSN [redacted]
			Spouse SSN
Mailing Address (Number and Street, including Rural Route) [redacted]			
City [redacted]	State [redacted]	ZIP [redacted]	County Code 83

PART I: TAX RETURN INFORMATION (ROUND TO THE NEAREST DOLLAR)

1	Mississippi taxable income (Form 80-105, line 16; 80-205, line 19)	1	-28648
2	Total Mississippi tax (Form 80-105, line 23; 80-205, line 25)	2	
3	Mississippi tax payments (Form 80-105, line 27; 80-205, line 29)	3	
4	Refund (Form 80-105, line 33; 80-205, line 34)	4	
5	Amount you owe (Form 80-105, line 36; 80-205, line 37)	5	

PART II: DIRECT DEPOSIT/DIRECT DEBIT

1 Routing number

2 Account number

3 Type of account:

Checking Savings

My request for direct deposit/direct debit of my refund/payment includes my authorization for the Mississippi Department of Revenue to furnish my financial institution with my routing number, account number, account type, and social security number to insure my refund/payment is properly processed.

PART III: DECLARATION OF TAXPAYER

Under penalties of perjury, I declare that I have compared the information contained on my income tax return with the information I have provided to my electronic return originator and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my Mississippi income tax return. To the best of my knowledge and belief, my return is true, correct and complete. This declaration is to be maintained by the electronic return originator and provided to Mississippi Department of Revenue on request.

Taxpayer Signature M. Thomas Date 6/27/22 Spouse Signature Date

PART IV: DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

Under penalties of perjury, I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correctly represented to the best of my knowledge. I have obtained the taxpayer's signature and will maintain this return for the Mississippi Department of Revenue as part of my permanent records. Upon written request, I will furnish this return to the Mississippi Department of Revenue. I have provided the taxpayer with a copy of all forms and information to be filed electronically with the Mississippi Department of Revenue and have followed all other requirements described in the Mississippi Handbook for Electronic Filers and any additional requirements specified by the Mississippi Department of Revenue. If I am the paid preparer, 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 is based on all information of which preparer has any knowledge.

ERO Use Only	ERO Signature	Date	Check if Also Paid Preparer	Check if Self-Employed	ERO SSN or PTIN
	[signature]	07/01/22	X		P00166444

Firm Name (or yours if self-employed), address and ZIP code: MOORE, ELLISON 2627 MITCHAM D FL 32308 — EIN: 593134928 — Phone No: (850)-877-314

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Preparer Signature	Date	Check if Also Paid Preparer	Check if Self-Employed	Preparer SSN or PTIN

Firm Name (or yours if self-employed), address and ZIP code — EIN — Phone No.

160011 09-09-21

[redacted]

Georgia Form 500-NOL
Net Operating Loss Adjustment
For Individuals and Fiduciaries
Page 2

[redacted]

TAXPAYER'S FEIN [redacted]

TAX YEAR:	_____ PRECEDING TAX YEAR ENDED _____		_____ PRECEDING TAX YEAR ENDED _____		_____ PRECEDING TAX YEAR ENDED _____	
RESIDENCY STATUS						
FILING STATUS						
Computation of overpayments	(a) Return as filed or liability as last determined	(b) Liability after application of carry-back	(c) Return as filed or liability as last determined	(d) Liability after application of carry-back	(e) Return as filed or liability as last determined	(f) Liability after application of carry-back
1. Federal adjusted gross income (exclude Federal NOL)						
2. Georgia adjustments. See Page 5 of the instructions						
3. Net operating loss. See Page 5 for 80% rule and other instructions						
4. Georgia adjusted gross income Net total of Lines 1, 2 and 3.						
5. Deductions. See Page 5 of the instructions.						
6. Subtract Line 5 from Line 4						
7. Exemptions. See Page 5 of instructions.						
8. Taxable Income. Subtract Line 7 from Line 6.						
9. Income Tax.						
10. Credits. See Page 5 of the instructions.						
11. Tax after credits. Subtract Line 10 from Line 9.						
12. Enter Line 11 column (b) (d) (f), respectively.						
13. Decrease in tax. Subtract Line 12 from Line 11.						

Mailing Address: Georgia Department of Revenue Processing Center, PO Box 740318, Atlanta, GA 30374-0318

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

Taxpayer's Signature

Taxpayer's Spouse Signature

6/27/22
Date

Date

Taxpayer's Phone Number

☒ Check the box to authorize the Georgia Department of Revenue to discuss the contents of this return with the named preparer.

By providing my e-mail address I am authorizing the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

Taxpayer's E-mail Address

Signature of Preparer Other Than Taxpayer 6/22/22

850-877-3149
Preparer's Phone Number

LEA ANN ELLISON
Name of Preparer Other Than Taxpayer

59-3134928
Preparer's FEIN

MOORE, ELLISON & MCDUFFIE
Preparer's Firm Name

P00166444
Preparer's SSN/PTIN/SIDN

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

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
M. KEMMERLY	THOMAS	[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. [redacted] | Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. [redacted] | State | 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 instr. and check here ▶☐

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

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	173,049.
2a	Tax-exempt interest	2a		b Taxable interest	2b	
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRA distributions	4a		b Taxable amount	4b	70,000.
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	-32,955.
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	207,094.
10	Adjustments to income from Schedule 1, line 26				10	
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶				11	207,094.
12a	**Standard deduction or itemized deductions** (from Schedule A)		12a	15,401.		
b	Charitable contributions if you take the standard deduction (see instr.)		12b			
c	Add lines 12a and 12b				12c	15,401.
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	
14	Add lines 12c and 13				14	15,401.
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	191,693.

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.

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

113921 12-10-21

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	42,169.
17	Amount from Schedule 2, line 3		17	
18	Add lines 16 and 17		18	42,169.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812		19	
20	Amount from Schedule 3, line 8		20	
21	Add lines 19 and 20		21	
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	42,169.
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	7,000.
24	Add lines 22 and 23. This is your **total tax** ▶		24	49,169.
25	Federal income tax withheld from:			
a	Form(s) W-2 SEE STATEMENT 3	25a 35,110.		
b	Form(s) 1099 SEE STATEMENT 4	25b 21,000.		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	56,110.
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 instr. ▶ ☐			
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		
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	
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33	56,110.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	6,941.
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a	6,941.
b	▶ Routing number [redacted]	▶ c Type: ☒ Checking ☐ Savings		
d	▶ Account number [redacted]			
36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36		

Direct deposit? See instructions.

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶		37	
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 ▶ LEA ANN ELLISON | Phone no. ▶ 850-877-3149 | Personal Identification number (PIN) ▶ [redacted]

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
		JUDGE/TIMBER MGMT	
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.) ▶
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:
LEA ANN ELLISON	[signature] CPA	07/01/22	P00166444	☐ Self-employed

Firm's name ▶ MOORE, ELLISON & MCDUFFIE CPA'S PA | Phone no. (850)-877-3149

Firm's address ▶ 2627 MITCHAM DRIVE TALLAHASSEE, FL 32308 | ▶ Firm's EIN 59-3134928

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

M. KEMMERLY THOMAS

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	0.
6	Farm income or (loss). Attach Schedule F			6	-32,955.
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			
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 ▶	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	-32,955.

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		
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	
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	

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2021

Attachment Sequence No. 02

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

M. KEMMERLY THOMAS

Your social security number [redacted]

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6			
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required NO			8	7,000.
9	Household employment taxes. Attach Schedule H			9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	
12	Net investment income tax. Attach Form 8960			12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount ▶	17a			
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i			
j	Section 72(m)(5) excess benefits tax	17j			
k	Golden parachute payments	17k			
l	Tax on accumulation distribution of trusts	17l			
m	Excise tax on insider stock compensation from an expatriated corporation	17m			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p			
q	Any interest from Form 8621, line 24	17q			
z	Any other taxes. List type and amount ▶	17z			
18	Total additional taxes. Add lines 17a through 17z			18	
19	Additional tax from Schedule 8812			19	
20	Section 965 net tax liability installment from Form 965-A	20			
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	7,000.

Schedule 2 (Form 1040) 2021

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2021

Attachment Sequence No. 07

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

Your social security number

M. KEMMERLY THOMAS

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2]			
	3	Multiply line 2 by 7.5% (0.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 8 ▶ [X]	5a	1,321.	
	b	State and local real estate taxes (see instructions) SEE STATEMENT 7	5b	3,312.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	4,633.	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	4,633.	
	6	Other taxes. List type and amount ▶	6		
	7	Add lines 5e and 6			7 4,633.
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ [ ]			
Caution: Your mortgage interest deduction may be limited (see instructions).	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited SEE STATEMENT 5	8a	10,768.	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b		
	c	Points not reported to you on Form 1098. See instructions for special rules	8c		
	d	Mortgage insurance premiums (see instructions)	8d		
	e	Add lines 8a through 8d	8e	10,768.	
	9	Investment interest. Attach Form 4952 if required. See instructions SEE STATEMENT 6	9	0.	
	10	Add lines 8e and 9			10 10,768.
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11		
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You must attach Form 8283 if over $500	12		
	13	Carryover from prior year	13		
	14	Add lines 11 through 13			14
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15
Other Itemized Deductions	16	Other - from list in instructions. List type and amount ▶			16
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a			17 15,401.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ [ ]			

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

M. KEMMERLY THOMAS

Your social security number

[redacted]

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

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

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

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2	7	

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

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

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(40,654.)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	15	<40,654.>

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	<40,654.>

- 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)

SEE STATEMENT 10 — 21 (3,000.)

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?

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

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

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2021

Attachment Sequence No. 13

Name(s) shown on return

M. KEMMERLY THOMAS

Your social security number

[redacted]

Part I Income or Loss From Rental Real Estate and Royalties **Note:** If you are in the business of renting personal property, use **Schedule C.** See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

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

1a Physical address of each property (street, city, state, ZIP code)

A CABIN RENTAL, PAVO, GA

B

C

1b	Type of Property (from list below)
A	1
B	
C	

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair Rental Days	Personal Use Days	QJV
A	365		☐
B			☐
C			☐

Type of Property:

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

Income: / Properties:		A	B	C
3 Rents received	3	3,000.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	438.		
10 Legal and other professional fees	10	150.		
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	2,117.		
13 Other interest	13			
14 Repairs	14	258.		
15 Supplies	15			
16 Taxes	16	1,290.		
17 Utilities	17			
18 Depreciation expense or depletion	18	1,436.		
19 Other (list) ▶ STMT 11	19	135.		
20 Total expenses. Add lines 5 through 19	20	5,824.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	-2,824.		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(0.)	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	23a	3,000.	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c	2,117.	
d Total of all amounts reported on line 18 for all properties	23d	1,436.	
e Total of all amounts reported on line 20 for all properties	23e	5,824.	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	0.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	0.

Statement of Rental and Royalty Income

Name(s) as shown on return	Your social security number
M. KEMMERLY THOMAS	[redacted]

Kind CABIN RENTAL

Location CABIN RENTAL, PAVO, GA

		GROSS	PERSONAL/DUAL OWNERSHIP EXCLUSION	VACATION HOME LOSS LIMITATION	NET TO SCH E
Rental and Royalty Income					
3. Rents received	3	6,000.	3,000.		3,000.
4. Royalties received	4				
Rental and Royalty Expenses					
5. Advertising	5				
6. Auto and travel	6				
7. Cleaning and maintenance	7				
8. Commissions	8				
9. Insurance	9	876.	438.		438.
10. Legal and other professional fees	10	150.			150.
11. Management fees	11				
12. Mortgage interest paid to banks, etc.	12	2,117.			2,117.
13. Other interest	13				
14. Repairs	14	517.	259.		258.
15. Supplies	15				
16. Taxes	16	2,580.	1,290.		1,290.
17. Utilities	17				
18. Other (list) ▶ PEST CONTROL	18	270.	135.		135.
19. Add lines 5 through 18	19	6,510.	2,122.		4,388.
20. Depreciation expense or depletion	20	2,871.	1,435.		1,436.
21. Total expenses. Add lines 19 and 20	21	9,381.	3,557.		5,824.
22. Income or (loss) from rental or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties)	22	-3,381.			-2,824.

121601
04-01-21

2021 DEPRECIATION AND AMORTIZATION REPORT

CABIN RENTAL - CABIN RENTAL, PAVO, GA SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	TIMBER (50% OWNED)	04/19/13	L				27,658.	.5000			27,658.			0.	0.
	LESS EXCLUSION						-13,829.				-13,829.			0.	0.
2	LAND (50% OWNED)	04/19/13	L				27,658.	.5000			27,658.			0.	0.
	LESS EXCLUSION						-13,829.				-13,829.			0.	0.
3	CABIN (50% OWNED)	04/19/13	SL	27.50	MM	17	78,957.	.5000			78,957.	22,131.		2,871.	25,002.
	LESS EXCLUSION						-39,478.				-39,478.	-11,062.		-1,435.	-12,497.
4	MATRESS/BOX SPRING SETS	07/01/13	200DB	5.00	HY	17	453.	.5000		227.	226.	226.		0.	226.
	LESS EXCLUSION						-226.		0.	-113.	-113.	-113.		0.	-113.
212	AIR CONDITIONING UNIT (50% OWNED)	07/01/20	150DB	15.00	HY	17	4,935.	.5000		4,935.	0.			0.	0.
	LESS EXCLUSION						-2,467.		0.	-2,467.	0.			0.	0.
	TOTAL SCH E DEPR. & AMORTIZATION						69,832.			2,582.	67,250.	11,182.		1,436.	12,618.

128111 04-01-21

(D) - Asset disposed

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

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
2021
Attachment Sequence No. 14

Name of proprietor: M. KEMMERLY THOMAS - [redacted] FARMS, [redacted]

Social security number (SSN): [redacted]

A Principal crop or activity: TIMBER - [redacted]

B Enter code from Part IV: ▶ 113000

C Accounting method: [X] Cash [ ] Accrual

D Employer ID number (EIN): 45-4662244

E Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on passive losses [X] Yes [ ] No

F Did you make any payments in 2021 that would require you to file Form(s) 1099? see instructions [ ] Yes [X] 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 purchased livestock and other resale items (see instructions)	1a			
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	10,634.	3b Taxable amount	10,634.
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 2021	6a		6b Taxable amount	
c	If election to defer to 2022 is attached, check here ▶ [ ]			6d Amount deferred from 2020	
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 ▶			9	10,634.

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

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	1,028.	25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17	247.	28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	8,286.
19	Gasoline, fuel, and oil	19	1,000.	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	20,280.	a	ACCOUNTING FEES	32a	600.
b	Other	21b		b	MISCELLANEOUS	32b	224.
22	Labor hired (less employment credits)	22		c	LEGAL FEES	32c	1,925.
				d	AMORTIZATION	32d	835.
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	34,425.
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	-23,791.

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

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 [X] All investment is at risk. b [ ] Some investment is not at risk.

2021 DEPRECIATION AND AMORTIZATION REPORT

M. KEMMERLY THOMAS - [redacted] FARMS, G — SCHEDULE F- 2

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
101	BARN RENOVATION	07/01/06	150DB	20.00	HY	17	10,302.				10,302.	7,775.		459.	8,234.
102	[redacted] 220.849 AC	12/16/05	L				434,350.				434,350.			0.	0.
103	PLOWS/PLANTERS/FERTILIZER	07/01/06	150DB	7.00	HY	17	4,056.				4,056.	4,056.		0.	4,056.
104	4 WD KABOTA TRACTOR	01/01/06	150DB	7.00	HY	17	8,500.				8,500.	8,500.		0.	8,500.
105	BUSH HOG	01/01/06	150DB	7.00	HY	17	750.				750.	750.		0.	750.
106	BOX BLADE	01/01/06	150DB	7.00	HY	17	350.				350.	350.		0.	350.
107	HARROWS	01/01/06	150DB	7.00	HY	17	650.				650.	650.		0.	650.
108	BROOKS CO GA 47.62 AC	03/15/07	L				122,429.				122,429.			0.	0.
109	BROOKS CO GA 1.238 AC	08/06/07	L				3,712.				3,712.			0.	0.
110	BARN SHELTER	07/01/07	150DB	20.00	HY	17	934.				934.	664.		42.	706.
111	BUSH HOG	07/01/07	150DB	7.00	HY	17	875.				875.	875.		0.	875.
112	FARM EQUIPMENT	07/01/08	150DB	7.00	HY	17	6,149.			3,075.	3,074.	3,074.		0.	3,074.
113	REFORESTATION 2008 50 ACRES	07/01/08		84M		43	28,331.				28,331.	28,331.		0.	28,331.
114	KUBOTA 7010 TRACTOR	12/01/09	150DB	5.00	MQ	17	32,635.				32,635.	32,635.		0.	32,635.
115	ZERO TURN MOWER	09/05/12	150DB	5.00	HY	17	8,700.				8,700.	8,700.		0.	8,700.
116	LOAN COSTS	02/01/12	L				1,091.				1,091.			0.	0.
117	16" TRAILER	06/22/13	150DB	7.00	HY	17	1,695.			848.	847.	847.		0.	847.
118	APPRAISAL REFINANCE	03/01/13	L				1,250.				1,250.			0.	0.

M. KEMMERLY THOMAS - [redacted] FARMS, G SCHEDULE F- 2

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
119	METAL BARN/CARPORT	03/31/14	150DB	20.00	HY	17	11,657.				11,657.	4,629.		527.	5,156.
120	LAND	01/01/15	L				6,582.				6,582.			0.	0.
121	REFORESTATION CHEM SPRAY AFTER CUTTING	05/01/16		84M		43	2,286.				2,286.	1,526.		327.	1,853.
122	REFORESTATION LAND CLEAN UP	05/01/16		84M		43	1,757.				1,757.	1,171.		251.	1,422.
123	REFORESTATION 15000 TREES	05/01/16		84M		43	1,800.				1,800.	1,199.		257.	1,456.
	TOTAL SCH F DEPR. & AMORTIZATION						690,841.			3,923.	686,918.	105,732.		1,863.	107,595.

128111 04-01-21

(D) - Asset disposed

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

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
2021
Attachment Sequence No. 14

Name of proprietor: M. KEMMERLY THOMAS - [redacted]

Social security number (SSN): [redacted]

A Principal crop or activity: TIMBER - [redacted]

B Enter code from Part IV: ▶ 113000

C Accounting method: [X] Cash [ ] Accrual

D Employer ID number (EIN)

E Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on passive losses [X] Yes [ ] No

F Did you make any payments in 2021 that would require you to file Form(s) 1099? see instructions [ ] Yes [X] 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 purchased livestock and other resale items (see instructions)	1a			
b	Cost or other basis of purchased livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a	Commodity Credit Corporation (CCC) loans reported under election				5a
b	CCC loans forfeited	5b		5c Taxable amount	5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions):				
a	Amount received in 2021	6a		6b Taxable amount	6b
c	If election to defer to 2022 is attached, check here ▶ [ ]			6d Amount deferred from 2020	6d
7	Custom hire (machine work) income				7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				8
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 ▶				9

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

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	3,685.
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	1,022.
19	Gasoline, fuel, and oil	19	2,675.	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	1,258.	a	FORRESTER	32a	224.
b	Other	21b		b	ACCOUNTING FEES	32b	300.
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	9,164.
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	-9,164.

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

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 [X] All investment is at risk. b [ ] Some investment is not at risk.

M. KEMMERLY THOMAS - [redacted]

SCHEDULE F- 3

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
201	CLARKE CO MISSISSIPPI 100 AC	12/06/02	L				83,650.				83,650.			0.	0.
202	1/2 40.5 ACRES CLARKE CO MISS	03/15/12	L				21,000.				21,000.			0.	0.
203	1/2 40.5 ACRES SURVEY	03/15/12	L				450.				450.			0.	0.
204	1/2 40.5 ACRES LOAN COSTS	03/15/12	L				605.				605.			0.	0.
205	1/2 1 ACRE CLARKE CO MISS MARTIN HARWELL	07/01/13	L				1,250.				1,250.			0.	0.
	TOTAL SCH F DEPR. & AMORTIZATION						106,955.				106,955.			0.	0.

128111 04-01-21

(D) - Asset disposed

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

DOES NOT APPLY

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax - Individuals

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

OMB No. 1545-0074

2021

Attachment Sequence No. 32

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

M. KEMMERLY THOMAS

Your social security number

[redacted]

Part I Alternative Minimum Taxable Income

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	191,693.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12a	2a	4,633.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	0.
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	**Alternative minimum taxable income.** Combine lines 1 through 3. (If married filing separately and line 4 is more than $752,800, see instructions.)	4	196,326.

Part II Alternative Minimum Tax (AMT)

5 Exemption.

IF your filing status is ...	AND line 4 is not over ...	THEN enter on line 5 ...
Single or head of household	$523,600	$73,600
Married filing jointly or qualifying widow(er)	1,047,200	114,600
Married filing separately	523,600	57,300

If line 4 is over the amount shown above for your filing status, see instructions. → 5: 73,600.

6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	122,726.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • **All others:** If line 6 is $199,900 or less ($99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result.	7	31,909.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	31,909.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	42,169.
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

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

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15
16	Enter the **smaller** of line 12 or line 15	16
17	Subtract line 16 from line 12	17
18	If line 17 is $199,900 or less ($99,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result ▶	18
19	Enter: • $80,800 if married filing jointly or qualifying widow(er), • $40,400 if single or married filing separately, or • $54,100 if head of household.	19
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20
21	Subtract line 20 from line 19. If zero or less, enter -0-	21
22	Enter the **smaller** of line 12 or line 13	22
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23
24	Subtract line 23 from line 22	24
25	Enter: • $445,850 if single, • $250,800 if married filing separately, • $501,600 if married filing jointly or qualifying widow(er), or • $473,750 if head of household.	25
26	Enter the amount from line 21	26
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27
28	Add line 26 and line 27	28
29	Subtract line 28 from line 25. If zero or less, enter -0-	29
30	Enter the smaller of line 24 or line 29	30
31	Multiply line 30 by 15% (0.15) ▶	31
32	Add lines 23 and 30	32
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	
33	Subtract line 32 from line 22	33
34	Multiply line 33 by 20% (0.20) ▶	34
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	
35	Add lines 17, 32, and 33	35
36	Subtract line 35 from line 12	36
37	Multiply line 36 by 25% (0.25) ▶	37
38	Add lines 18, 31, 34, and 37	38
39	If line 12 is $199,900 or less ($99,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $3,998 ($1,999 if married filing separately) from the result	39
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	CABIN RENTAL - CABIN RENTAL, [redacted]								
3	CABIN (50% OWNED)	04 19 13	SL	27.50	78,957.	22,131.	1,436.	1,436.	0.
	** SUBTOTAL **				78,957.	22,131.	1,436.	1,436.	0.
	M. KEMMERLY THOMAS - [redacted]								
	FARMS, [redacted]								
101	BARN RENOVATION	07 01 06	150DB	20.00	10,302.	7,775.	459.	459.	0.
110	BARN SHELTER	07 01 07	150DB	20.00	934.	664.	42.	42.	0.
119	METAL BARN/CARPORT	03 31 14	150DB	20.00	11,657.	4,629.	527.	527.	0.
	** SUBTOTAL **				22,893.	13,068.	1,028.	1,028.	0.
	*** GRAND TOTAL ***				101,850.	35,199.	2,464.	2,464.	0.

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ Go to www.irs.gov/Form4952 for the latest information.
▶ Attach to your tax return.

OMB No. 1545-0191

2021

Attachment Sequence No. **51**

Name(s) shown on return

M. KEMMERLY THOMAS

Identifying number

[redacted]

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2021 (see instructions)	1	
2	Disallowed investment interest expense from 2020 Form 4952, line 7 SEE STATEMENT 12	2	44,857.
3	**Total investment interest expense.** Add lines 1 and 2	3	44,857.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a			
b	Qualified dividends included on line 4a	4b			
c	Subtract line 4b from line 4a			4c	
d	Net gain from the disposition of property held for investment	4d			
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e			
f	Subtract line 4e from line 4d			4f	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	
h	Investment income. Add lines 4c, 4f, and 4g			4h	
5	Investment expenses (see instructions)			5	
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0- SEE STATEMENT 13	7	44,857.
8	**Investment interest expense deduction.** Enter the smaller of line 3 or line 6. See instructions	8	0.

LHA **For Paperwork Reduction Act Notice, see separate instructions.** Form **4952** (2021)

ALTERNATIVE MINIMUM TAX

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ Go to www.irs.gov/Form4952 for the latest information.
▶ Attach to your tax return.

OMB No. 1545-0191

2021

Attachment Sequence No. **51**

Name(s) shown on return

M. KEMMERLY THOMAS

Identifying number

[redacted]

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2021 (see instructions)	1	
2	Disallowed investment interest expense from 2020 Form 4952, line 7	2	44,826.
3	**Total investment interest expense.** Add lines 1 and 2	3	44,826.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a			
b	Qualified dividends included on line 4a	4b			
c	Subtract line 4b from line 4a			4c	
d	Net gain from the disposition of property held for investment	4d			
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e			
f	Subtract line 4e from line 4d			4f	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	
h	Investment income. Add lines 4c, 4f, and 4g			4h	
5	Investment expenses (see instructions)			5	
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2022. Subtract line 6 from line 3. If zero or less, enter -0-	7	44,826.
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or line 6. See instructions	8	0.

LHA **For Paperwork Reduction Act Notice, see separate instructions.** Form **4952** (2021)

REGULAR FORM 4952, LINE 8
LESS RECOMPUTED FORM 4952, LINE 8
INTEREST ADJUSTMENT - FORM 6251, LINE 2C

118901 12-01-21

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

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

OMB No. 1545-2994

2021

Attachment Sequence No. **55A**

Name(s) shown on return

M. KEMMERLY THOMAS

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 above $164,900 ($164,925 if married filing separately; $329,800 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.*

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A		☐	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2			
3	Multiply line 2 by 20% (0.20). If your taxable income is $164,900 or less ($164,925 if married filing separately; $329,800 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3			
4	Allocable share of W-2 wages from the trade, business, or aggregation	4			
5	Multiply line 4 by 50% (0.50)	5			
6	Multiply line 4 by 25% (0.25)	6			
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7			
8	Multiply line 7 by 2.5% (0.025)	8			
9	Add lines 6 and 8	9			
10	Enter the greater of line 5 or line 9	10			
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11			
12	Phased-in reduction. Enter the amount from line 26, if any	12			
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13			
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15			
16	Total qualified business income component. Add all amounts reported on line 15 ▶	16			

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $164,900 but not $214,900 ($164,925 and $214,925 if married filing separately; $329,800 and $429,800 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

				A	B	C
17	Enter the amounts from line 3		17			
18	Enter the amounts from line 10		18			
19	Subtract line 18 from line 17		19			
20	Taxable income before qualified business income deduction	20				
21	Threshold. Enter $164,900 ($164,925 if married filing separately; $329,800 if married filing jointly)	21				
22	Subtract line 21 from line 20	22				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23				
24	Phase-in percentage. Divide line 22 by line 23	24	%			
25	Total phase-in reduction. Multiply line 19 by line 24		25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business		26			

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31 ▶			32	
33	Taxable income before qualified business income deduction	33	191,693.		
34	Net capital gain. See instructions	34			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	191,693.
36	Income limitation. Multiply line 35 by 20% (0.20)			36	38,339.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36 ▶			37	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37			38	
39	Total qualified business income deduction. Add lines 37 and 38 ▶			39	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )

SCHEDULE C (Form 8995-A)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

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

OMB No. 1545-2294

2021

Attachment Sequence No. **55D**

Name(s) shown on return

M. KEMMERLY THOMAS

Your taxpayer identification number

[redacted]

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

1 Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
M. KEMMERLY THOMAS - [redacted]	-23,791.	( )	
M. KEMMERLY THOMAS - [redacted]	-9,164.	( )	
		( )	

2	Qualified business net (loss) carryforward from prior years. See instructions SEE STATEMENT 14	2	(88,885)
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(121,840)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	4	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).	5	( )
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	(121,840)

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

Schedule C (Form 8995-A) 2021

108416 01-11-22

Detail Qualified Business Income Carryforward Worksheet

2021

Entity/ Activity Number	QBI Number	Entity/Activity Name	Type	Year Carried From	Amount Available for Carryover	Reserved
1		CABIN RENTAL - CABIN RENTAL, PAVO, GA	P	2020	6,237.	
1		CABIN RENTAL - CABIN RENTAL, PAVO, GA	P	2021	2,824.	

Name: CABIN RENTAL - CABIN RENTAL, PAVO, GA Ent/Act number: 1 QBI number:

QBI Loss Tracking Worksheet

Keep for Your Records

Use this worksheet to track losses or deductions suspended by other provisions and attributable to QBI using the FIFO method.

Code 469 {Enter the Code section limiting your loss.

Part I Suspended & Allowed Losses

	A. Total suspended losses in year of disallowance	B. QBI fixed percentage	C. Prior year suspended losses allowed	D. Allowed losses limited by other Code sections
1. Pre-2018	0.	.000000%		
2. 2018	0.	.000000%	0.	0.
3. 2019	0.	.000000%	0.	0.
4. 2020	-6,237.	1.000000%	0.	0.
5. 2021	-2,824.	1.000000%	0.	0.
6. Total	-9,061.		0.	0.

Part II Non-QBI Suspended and Allowed Losses

Allocable to Non-QBI

	E. Suspended losses	F. Allocated prior year suspended losses allowed	G(i). Utilized 2018	G(ii). Utilized 2019	G(iii). Utilized 2020	G(iv). Utilized 2021	H. Remaining suspended losses
1. Pre-2018	0.		0.	0.	0.	0.	0.
2. 2018	0.	0.		0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.
4. 2020	0.	0.				0.	0.
5. 2021	0.	0.					0.
6. Total	0.	0.	0.	0.	0.	0.	0.
7. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	

Part III QBI Suspended and Allowed Losses

Allocable to QBI

	I. Suspended losses	J. Allocated prior year suspended losses allowed	K(i). Utilized 2018	K(ii). Utilized 2019	K(iii). Utilized 2020	K(iv). Utilized 2021	L. Remaining suspended losses
1. Pre-2018							
2. 2018	0.	0.		0.	0.	0.	0.
3. 2019	0.	0.			0.	0.	0.
4. 2020	-6,237.	0.				0.	-6,237.
5. 2021	-2,824.	0.					-2,824.
6. Total	-9,061.	0.	0.	0.	0.	0.	-9,061.
7. Allocation of allowed losses limited by other Code sections			0.	0.	0.	0.	
8. Total prior year suspended losses allowed that must be included in QBI			0.	0.	0.	0.	

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax - Individuals, Estates, and Trusts

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

OMB No. 1545-2227

2021

Attachment Sequence No. 72

Name(s) shown on your tax return
M. KEMMERLY THOMAS

Your social security number or EIN
[redacted]

Part I Investment Income

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

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

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-			12	
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	207,094.		
14	Threshold based on filing status (see instructions)	14	200,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	7,094.		
16	Enter the smaller of line 12 or line 15			16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040, 1040-SR, or 1041.
▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2021

Attachment Sequence No. 858

Name(s) shown on return

M. KEMMERLY THOMAS

Identifying number

[redacted]

Part I 2021 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)				
1a Activities with net income (enter the amount from Part IV, column (a))	1a			
b Activities with net loss (enter the amount from Part IV, column (b))	1b	(2,824.)		
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(6,237.)		
d Combine lines 1a, 1b, and 1c			1d	-9,061.
All Other Passive Activities				
2a Activities with net income (enter the amount from Part V, column (a))	2a			
b Activities with net loss (enter the amount from Part V, column (b))	2b	( )		
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	( )		
d Combine lines 2a, 2b, and 2c			2d	
3 Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used			3	-9,061.

If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4 Enter the **smaller** of the loss on line 1d or the loss on line 3			4	9,061.
5 Enter $150,000. If married filing separately, see instructions	5	150,000.		
6 Enter modified adjusted gross income, but not less than zero. See instructions	6	207,094.		STATEMENT 19
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.				
7 Subtract line 6 from line 5	7			
8 Multiply line 7 by 50% (0.50). **Do not** enter more than $25,000. If married filing separately, see instructions			8	
9 Enter the **smaller** of line 4 or line 8			9	0.

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total		10	
11 **Total losses allowed from all passive activities for 2021.** Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	SEE STATEMENT 18	11	0.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR PART IV				
Total. Enter on Part I, lines 1a, 1b, and 1c ▶		-2,824.	-6,237.		

LHA **For Paperwork Reduction Act Notice, see instructions.**

Form 8582 (2021)

119761 11-30-21

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c ... ▶					

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶					

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	SEE ATTACHED	STATEMENT FOR PART VII		
Total ▶		9,061.	1.000000000	9,061.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
	SEE ATTACHED	STATEMENT FOR PART VIII		
Total ▶		9,061.	9,061.	

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

M. Kemmerly Thomas
[redacted]

Taxpayer Identification Number: [redacted]

For the Year Ending December 31, 2021

M. KEMMERLY THOMAS is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

Section 1.263(a)-3(h) Safe Harbor Election for Small Taxpayers

M. Kemmerly Thomas
[redacted]

Taxpayer Identification Number: [redacted]

For the Year Ending December 31, 2021

M. KEMMERLY THOMAS is making the safe harbor election under Reg. Sec. 1.263(a)-3(h) for the following eligible building property(s).

Description of Eligible Property(s):

[redacted]

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S - EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T STATE OF FLORIDA CHIEF FINANCIAL OFFICER	173,049.	35,110.			8,854.	2,589.
TOTALS	173,049.	35,110.			8,854.	2,589.

FORM 1040 IRA DISTRIBUTIONS STATEMENT 2

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
NATIONAL FINANCIAL SERVICES LLC	70,000.	70,000.
TOTAL TO FORM 1040, LINES 4A AND 4B	70,000.	70,000.

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

T S - DESCRIPTION	AMOUNT
T STATE OF FLORIDA CHIEF FINANCIAL OFFICER	35,110.
TOTAL TO FORM 1040, LINE 25A	35,110.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) 1099 STATEMENT 4

T S - DESCRIPTION	AMOUNT
T NATIONAL FINANCIAL SERVICES LLC	21,000.
TOTAL TO FORM 1040, LINE 25B	21,000.

SCHEDULE A — MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098 — STATEMENT 5

DESCRIPTION	AMOUNT
USAA FEDERAL SAVINGS BANK, 10750 MCDERMOTT FREEWAY, SAN ANTONIO, TX 78288-0	2,455.
U.S. BANK NATIONAL ASSOCIATION, P.O. BOX 21948, EAGAN, MN 55121	2,550.
TC FEDERAL BANK, 131 SOUTH DAWSON STREET, THOMASVILLE, GA 31792	5,763.
TOTAL TO SCHEDULE A, LINE 8A	10,768.

SCHEDULE A — INVESTMENT INTEREST — STATEMENT 6

DESCRIPTION	AMOUNT
DISALLOWED INVESTMENT INTEREST PRIOR YEARS	44,857.
DISALLOWED INVESTMENT INTEREST C/O	-44,857.
TOTAL TO SCHEDULE A, LINE 9	0.

SCHEDULE A — REAL ESTATE TAXES — STATEMENT 7

DESCRIPTION	AMOUNT
NC LOT	63.
U.S. BANK NATIONAL ASSOCIATION	3,249.
TOTAL TO SCHEDULE A, LINE 5B	3,312.

SCHEDULE A — STATE AND LOCAL GENERAL SALES TAXES — STATEMENT 8

DESCRIPTION	AMOUNT
STATE SALES TAX	1,057.
LOCAL SALES TAX	264.
TOTAL TO SCHEDULE A, LINE 5A	1,321.

SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 9

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2021, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.		1,057.
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2021? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.	
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2021? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN. TALLAHASSEE	1.5000	
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000	
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.2500	
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.		264.
6A	ADD LINE 1 AND LINE 6.		1,321.
6B	PART-YEAR DAYS RATE.		1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.		1,321.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.		
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.		1,321.

SCHEDULE D — CAPITAL LOSS CARRYOVER — STATEMENT 10

1.	ENTER THE AMOUNT FROM FORM 1040, LINE 15	191,693.
2.	ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT	3,000.
3.	COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-	194,693.
4.	ENTER THE SMALLER OF LINE 2 OR LINE 3	3,000.
5.	ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT	
6.	ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15	
7.	ADD LINES 4 AND 6	
8.	SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-	
9.	ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT	40,654.
10.	ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7	
11.	SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	3,000.
12.	ADD LINES 10 AND 11	3,000.
13.	LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-	37,654.

SCHEDULE E — OTHER EXPENSES — STATEMENT 11

CABIN RENTAL - CABIN RENTAL, PAVO, GA

DESCRIPTION	AMOUNT
PEST CONTROL	135.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	135.

FORM 4952 — INVESTMENT INTEREST EXPENSE — STATEMENT 12

DESCRIPTION	CURRENT	CARRYOVER
DISALLOWED INVESTMENT INTEREST PRIOR YEARS		44,857.
TOTALS TO FORM 4952, LINES 1 AND 2		44,857.

FORM 4952 DISALLOWED INVESTMENT INTEREST EXPENSE STATEMENT 13

DESCRIPTION	AMOUNT
SCHEDULE A - C/O	44,857.
TOTAL TO FORM 4952, LINE 7	44,857.

FORM 8995-A SCHEDULE C QUALIFIED BUSINESS NET LOSS CARRYOVER FROM PRIOR YEARS STATEMENT 14

TRADE OR BUSINESS NAME	AMOUNT
TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS	88,885.
TOTAL TO FORM 8995-A SCHEDULE C, LINE 2	88,885.

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - PART IV STATEMENT 15

NAME OF ACTIVITY	CURRENT YEAR NET INCOME	CURRENT YEAR NET LOSS	PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS GAIN	OVERALL GAIN OR LOSS LOSS
CABIN RENTAL - CABIN RENTAL, PAVO, GA	0.	-2,824.	-6,237.		-9,061.
TOTALS	0.	-2,824.	-6,237.		-9,061.

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - PART VII STATEMENT 16

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
CABIN RENTAL - CABIN RENTAL, PAVO, GA	SCH E	9,061.	1.000000000	9,061.
TOTALS		9,061.	1.000000000	9,061.

FORM 8582 ALLOWED LOSSES - PART VIII STATEMENT 17

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
CABIN RENTAL - CABIN RENTAL, PAVO, GA	SCH E	9,061.	9,061.	
TOTALS		9,061.	9,061.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 18

RREA -	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X	CABIN RENTAL - CABIN RENTAL, PAVO, GA	SCH E	-2,824.	-6,237.	-9,061.	9,061.	
TOTALS			-2,824.	-6,237.	-9,061.	9,061.	

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582, LINE 11

FORM 8582 MODIFIED AGI STATEMENT 19

INCOME		
WAGES, SALARIES, TIPS ETC.		173,049.
DIVIDEND INCOME		
TAXABLE REFUNDS		
ALIMONY RECEIVED		
TAXABLE IRA DISTRIBUTIONS		70,000.
TAXABLE PENSIONS AND ANNUITIES		
UNEMPLOYMENT COMPENSATION		
OTHER INCOME		
INTEREST INCOME		
ADD: SERIES EE AND I EXCLUSION		
BUSINESS INCOME OR LOSS		
ADD: PASSIVE LOSSES		
SUBTRACT: PASSIVE INCOME		
SALE OF ASSETS (BEFORE CAPITAL LOSS LIMITATION)	-40,654.	
ADD: PASSIVE/RREA PROFESSIONAL LOSSES		
SUBTRACT: PASSIVE INCOME		
	LIMITED	-3,000.
RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS		
ADD: PASSIVE/RREA PROFESSIONAL/PTP LOSSES		
SUBTRACT: PASSIVE INCOME		
FARM OR FARM RENTAL INCOME OR LOSS	-32,955.	
ADD: PASSIVE/RREA PROFESSIONAL LOSSES		
SUBTRACT: PASSIVE INCOME		
		-32,955.
TOTAL INCOME		207,094.
ADJUSTMENTS		
MOVING EXPENSES		
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION		
PENALTY ON EARLY WITHDRAWAL OF SAVINGS		
ALIMONY PAID		
KEOGH/SEP DEDUCTION		
OTHER ADJUSTMENTS		
CHARITABLE CONTRIBUTIONS		
TOTAL ADJUSTMENTS		
TOTAL TO FORM 8582, LINE 6		207,094.

FORM HAS BEEN ELECTRONICALLY
FILED - KEEP FOR YOUR RECORDS

118711 05-17-21

▼ DETACH HERE ▼

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2021, or other tax year beginning , 2021, ending

1019

2021

Part I Identification

1 Your name(s)

M. KEMMERLY THOMAS

[redacted]

2 Your social security number [redacted]

3 Spouse's social security number

Part II Individual Income Tax

4	Estimate of total tax liability for 2021 ..... $	35,100.
5	Total 2021 payments	35,100.
6	**Balance due.** Subtract line 5 from line 4	0.
7	Amount you are paying ..... ▶	0.

8 Check here if you are "out of the country" and a U.S. citizen or resident ..... ▶ ☐

9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding ..... ▶ ☐

[redacted]

Marquette Blanton

From: CCH-ReturnNotification@wolterskluwer.com
Sent: Sunday, April 3, 2022 11:33 AM
To: Marquette Blanton
Subject: 2021 Electronic Extension Accepted by the IRS

M. KEMMERLY THOMAS ,

"

You are receiving this e-mail on behalf of Moore, Ellison & McDuffie CPA'S PA.

"

Your electronically filed federal income tax extension for tax year 2021 was accepted by the IRS on 04/03/2022.

Your extension was sent to the Ogden Service Center.

Your SubmissionID is [redacted].
Your Client ID is [redacted].

PLEASE DO NOT REPLY TO THIS E-MAIL.
We generate this e-mail automatically from your request to be notified when your extension is accepted by the taxing authority. We do not monitor this e-mail address for incoming e-mail traffic. If you need assistance or have a question, please contact the firm preparing this extension for you. Thank you.