2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/25/2025

General Information

Name: Lamar Paul Fisher

PID 71304

AGENCY INFORMATION

Organization	Suborganization	Title
Broward County	Elected Constitutional Officer	County Commissioner, District 4
Broward County	Fire Rescue Council	County Commissioner, District 4
Broward County	Fort Lauderdale-Hollywood Airport	County Commissioner, District 4
Broward County	Planning Council	
S Florida Regional Transportation Authority	Board Of Directors	Board Member

Net Worth

My Net Worth as of December 31, 2024 was $ 6,937,749.00.

Filed with COE: 06/25/2025

Assets

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 effect is $ 275,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
Residence	$ 1,900,000.00
Cooperative Apartment	$ 600,000.00
Commercial Office Building with Parking Lot	$ 1,100,000.00
Commercial Retail Building	$ 350,000.00
Rental Home	$ 575,000.00

Liabilities

LIABILITIES IN EXCESS OF $1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Bank of America	PO Box 45224, Jacksonville, FL 32232	$ 51,256.00
Private Lender	18 S. Federal Highway, Pompano Beach, FL 33062	$ 200,000.00
Credit U	420 NE 19 Avenue, Pompano Beach, FL 33060	$ 32,354.46
See Attached		

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

Filed with COE: 06/25/2025

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 2024 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 2024 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding $1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Interests in Specified Businesses

Business Entity # 1
N/A

Filed with COE: 06/25/2025

Training

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

☑ I certify that I have completed the required training under Section 112.3142, F.S.

☐ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Lamar Paul Fisher

Digitally signed: **06/25/2025**

Filed with COE: 06/25/2025

Form **1040** Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return

2024 OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1 - Dec. 31, 2024, or other tax year beginning , ending — See separate instructions.

Your first name and middle initial	Last name	Your social security number
LAMAR P.	FISHER	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
SUZAN P.	FISHER	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.
290 S.E. 5TH TERRACE

City, town, or post office. If you have a foreign address, also complete spaces below. — State — ZIP code
POMPANO BEACH — FL — 33060

Foreign country name — Foreign province/state/county — Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. [X] You [ ] Spouse

Filing Status Check only one box.
- [ ] Single
- [ ] Head of household (HOH)
- [X] Married filing jointly (even if only one had income)
- [ ] Married filing separately (MFS)
- [ ] Qualifying surviving spouse (QSS)

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

[ ] If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] Yes [X] 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, 1960 [ ] Are blind **Spouse:** [ ] Was born before January 2, 1960 [ ] 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) Check the box if qualifies for (see instr.): Child tax credit	Credit for other dependents

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions) STMT 1			1a	335,382.
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	335,382.
2a	Tax-exempt interest	2a	b Taxable interest	2b	47,422.
3a	Qualified dividends	3a 5,050.	b Ordinary dividends	3b	5,050.
4a	IRA distributions	4a	b Taxable amount	4b	5,196.
5a	Pensions and annuities	5a 14,969.	b Taxable amount	5b	14,968.
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here			7	-1,099.
8	Additional income from Schedule 1, line 10			8	186,237.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	593,156.
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	593,156.
12	**Standard deduction or itemized deductions** (from Schedule A)			12	38,870.
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	35,541.
14	Add lines 12 and 13			14	74,411.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	518,745.

Attach Sch. B if required.

Standard Deduction for -
- Single or Married filing separately, $14,600
- Married filing jointly or Qualifying surviving spouse, $29,200
- Head of household, $21,900
- If you checked any box under Standard Deduction, see instructions.

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Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	121,301.
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	121,301.
	19	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	121,301.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	2,987.
	24	Add lines 22 and 23. This is your **total tax**		24	124,288.
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2 SEE STATEMENT 6	25a 105,976.		
	b	Form(s) 1099 SEE STATEMENT 7	25b 903.		
	c	Other forms (see instructions) SEE STATEMENT 8	25c 282.		
	d	Add lines 25a through 25c		25d	107,161.
If you have a qualifying child, attach Sch. EIC.	26	2024 estimated tax payments and amount applied from 2023 return		26	
	27	Earned income credit (EIC)	27		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31 7,356.		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	7,356.
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	114,517.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	
Direct deposit? See instructions.	b	Routing number	c Type: ☐ Checking ☐ Savings		
	d	Account number			
	36	Amount of line 34 you want **applied to your 2025 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	9,771.
	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 JOSEPH LEO | Phone no. 954-771-0896 | Personal identification number (PIN) [redacted]

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		EXECUTIVE	
Joint return? See instructions. Keep a copy for your records. Spouse's signature. If a joint return, **both** must sign	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		HOMEMAKER	

Phone no. 954-942-0917 | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
JOSEPH LEO	JOSEPH LEO	03/31/25	P00425026	☐ Self-employed

Firm's name CITRIN COOPERMAN ADVISORS LLC | Phone no. 954-771-0896

Firm's address 6550 N. FEDERAL HIGHWAY, 4TH FLOOR FT. LAUDERDALE, FL 33308 | Firm's EIN 87-2525370

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2024)

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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

2024

Attachment Sequence No. **01**

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See *www.irs.gov/1099k*.

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	186,237.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	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	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
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. This is your **additional income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	186,237.

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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 8l 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 8m	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, 1040-SR, or 1040-NR, line 10			26	

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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

2024

Attachment Sequence No. **02**

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

Part I Tax

1	Additions to tax:				
a	Excess advance premium tax credit repayment. Attach Form 8962	1a			
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b			
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c			
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d			
e	Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) ☐ Line 1a, column (n) (ii) ☐ Line 1c, column (n) (iii) ☐ Line 1d, column (n) (iv) ☐ Line 2a, column (n)	1e			
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions (i) ☐ Line 1a, column (o) (ii) ☐ Line 1c, column (o) (iii) ☐ Line 1d, column (o) (iv) ☐ Line 2a, column (o)	1f			
y	Other additions to tax (see instructions): _____	1y			
z	Add lines 1a through 1y			1z	
2	Alternative minimum tax. Attach Form 6251			2	0.
3	Add lines 1z 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. If not required, check here ☐			8	
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	1,035.
12	Net investment income tax. Attach Form 8960			12	1,952.
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)

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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 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	Recapture of net EPE from Form 4255, line 1d, column (l)			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	2,987.

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SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2024

Attachment Sequence No. **03**

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 15			5a	
b	Energy efficient home improvement credit from Form 5695, line 32			5b	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
z	Other nonrefundable credits. List type and amount: _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	0.

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld		STMT 9	11	7,356.
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b			
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
z	Other refundable credits (see instructions): _____	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	7,356.

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Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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

Go to www.irs.gov/Form2210 for instructions and the latest information.

OMB No.1545-0140

2024

Attachment Sequence No. **06**

Name(s) shown on tax return

LAMAR P. & SUZAN P. FISHER

Identifying number

[redacted]

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than $1,000? — Yes → **Don't file Form 2210.** You don't owe a penalty.

No ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? — Yes → You **don't** owe a penalty. **Don't** file Form 2210 unless **box E** in Part II applies, then file page 1 of Form 2210.

No ↓

You may owe a penalty. Does any box in Part II below apply? — Yes → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?

No ↓

Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

No ↓ / Yes → You must figure your penalty.

You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

Part I Required Annual Payment

1	Enter your 2024 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	121,301.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	2,987.
3	Other payments and refundable credits (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	4	124,288.
5	Multiply line 4 by 90% (0.90) — 5: 111,859.		
6	Withholding taxes. **Don't** include estimated tax payments. See instructions	6	114,517.
7	Subtract line 6 from line 4. If less than $1,000, **stop;** you don't owe a penalty. **Don't** file Form 2210	7	9,771.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	123,251.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	111,859.

Next: Is line 9 more than line 6?

☐ **No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.

☐ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.

- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If box **A** or **E** applies (but not **B, C,** or **D**), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.

B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2023 or 2024, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C,** or **D** applies).

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SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

OMB No. 1545-0074

2024

Attachment Sequence No. **07**

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

Your social security number

[redacted]

LAMAR P. & SUZAN P. FISHER

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2]			
	3	Multiply line 2 by 7.5% (0.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 11 [X]	5a	2,080.	
	b	State and local real estate taxes (see instructions)	5b	8,645.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	10,725.	
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e	10,000.	
	6	Other taxes. List type and amount:	6		
	7	Add lines 5e and 6		7	10,000.
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box [ ]			
Caution: Your mortgage interest deduction may be limited. See instructions.	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
	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	Reserved for future use	8d		
	e	Add lines 8a through 8c	8e		
	9	Investment interest. Attach Form 4952 if required. See instructions	9		
	10	Add lines 8e and 9		10	
Gifts to Charity	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	28,870.	STMT 10
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	28,870.
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15	
Other Itemized Deductions	16	Other - from list in instructions. List type and amount:		16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17	38,870.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box [ ]			

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SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2024

Attachment Sequence No. 08

Name(s) shown on return

Your social security number

LAMAR P. & SUZAN P. FISHER

[redacted]

Part I Interest

		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:	
	BANK UNITED	14,642.
	CENTENNIAL BANK	22,220.
	FROM K-1 - FISHER AUCTION CO	10,560.
2	Add the amounts on line 1	47,422.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	47,422.

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

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

Part II Ordinary Dividends

		Amount
5	List name of payer:	
	COMPUTERSHARE - EXXON MOBILE	1,800.
	COMPUTERSHARE - INTERNATIONAL PAPER	250.
	COMPUTERSHARE - PRINCIPAL	3,000.
	PIEDMONT OFFICE REALTY	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	5,050.

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

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

Part III Foreign Accounts and Trusts

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

		Yes	No
7a	At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located		
8	During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr.

427501 10-25-24

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Interest and Dividend Summary

Name: LAMAR P. & SUZAN P. FISHER FEIN/SSN: [redacted]

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	BANK UNITED	14,642.							
B	CENTENNIAL BANK	22,220.							
C	COMPUTERSHARE - EXXON MOBILE							1,800.	1,800.
D	COMPUTERSHARE - INTERNATIONAL PAPER							250.	250.
E	COMPUTERSHARE - PRINCIPAL							3,000.	3,000.
F	PIEDMONT OFFICE REALTY								
G	FROM K-1 - FISHER AUCTION CO	10,560.							
H									
I									
J									
K									
Totals		47,422.						5,050.	5,050.

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

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SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. 12

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

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. See the instructions	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	(1,099.)
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	<1,099.>

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Part III Summary

16	Combine lines 7 and 15 and enter the result	16 <1,099.>

- 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 you are not filing Form 4952?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, 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: 21 (1,099.)

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

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

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 Form 1040, line 16.

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

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Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

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

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

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1. 518,745.	
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2. 5,050.	
3.	Are you filing Schedule D?* [X] **Yes.** Enter the **smaller** of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-. [ ] **No.** Enter the amount from Form 1040 or 1040-SR, line 7.	3. 0.	
4.	Add lines 2 and 3	4. 5,050.	
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5. 513,695.	
6.	Enter: $47,025 if single or married filing separately, $94,050 if married filing jointly or qualifying surviving spouse, $63,000 if head of household.	6. 94,050.	
7.	Enter the smaller of line 1 or line 6	7. 94,050.	
8.	Enter the smaller of line 5 or line 7	8. 94,050.	
9.	Subtract line 8 from line 7. This amount is taxed at 0%	9. 0.	
10.	Enter the smaller of line 1 or line 4	10. 5,050.	
11.	Enter the amount from line 9	11. 0.	
12.	Subtract line 11 from line 10	12. 5,050.	
13.	Enter: $518,900 if single, $291,850 if married filing separately, $583,750 if married filing jointly or qualifying surviving spouse, $551,350 if head of household.	13. 583,750.	
14.	Enter the smaller of line 1 or line 13	14. 518,745.	
15.	Add lines 5 and 9	15. 513,695.	
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16. 5,050.	
17.	Enter the smaller of line 12 or line 16	17. 5,050.	
18.	Multiply line 17 by 15% (0.15)		18. 758.
19.	Add lines 9 and 17	19. 5,050.	
20.	Subtract line 19 from line 10	20. 0.	
21.	Multiply line 20 by 20% (0.20)		21. 0.
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 5 is $100,000 or more, use the Tax Computation Worksheet		22. 120,543.
23.	Add lines 18, 21, and 22		23. 121,301.
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet		24. 122,310.
25.	**Tax on all taxable income.** Enter the **smaller** of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet		25. 121,301.

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

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SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service

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

2024

Attachment Sequence No. 13

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

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 2024 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

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

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

A 2112 E. ATLANTIC BLVD, POMPANO BEACH, FL 33060

B 1624 SE 1ST STREET, POMPANO BEACH, FL 33060

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A	4		A	366		☐
B	1		B	366		☐
C			C			☐

Type of Property:

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

			Properties A	Properties B	Properties C
Income:					
3	Rents received	3	21,225.	32,600.	
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions	8			
9	Insurance	9			
10	Legal and other professional fees	10	900.		
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12			
13	Other interest	13			
14	Repairs	14		5,425.	
15	Supplies	15			
16	Taxes	16	862.	9,142.	
17	Utilities	17			
18	Depreciation expense or depletion	18	6,858.	13,636.	
19	Other (list) _____	19			
20	Total expenses. Add lines 5 through 19	20	8,620.	28,203.	
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	12,605.	4,397.	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	23a	53,825.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c		
d	Total of all amounts reported on line 18 for all properties	23d	20,494.	
e	Total of all amounts reported on line 20 for all properties	23e	36,823.	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	17,002.
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, and 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	17,002.

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	18 S. FEDERAL LLC	P		83-2844577		
B	FISHER AUCTION CO	S		59-2342559		
C	FISHER MCCLELLAN REAL ESTATE LLC	P		81-2266206		
D						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A			4,497.		
B				1,840.	166,832.
C					8,740.
D					
29a Totals					175,572.
b Totals			4,497.	1,840.	

30	Add columns (h) and (k) of line 29a	30	175,572.
31	Add columns (g), (i), and (j) of line 29b	31	(6,337.)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	169,235.

Part III Income or Loss From Estates and Trusts

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

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

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

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

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

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

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	186,237.
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	STATEMENT 13 21,245.

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Schedule E — **PASSTHROUGH RECAP - BASIC INFORMATION** — **2024**

LAMAR P. & SUZAN P. FISHER [redacted]

TSJ	TYPE	Entity No.	Act. No.	Name	1/1/6 Ordinary Income (Loss)	2/2/7 Rental Real Estate Inc. (Loss)	3/3/8 Other Rental Income (Loss)	* Passive Activity Loss C/O	* AMT Passive Activity Loss C/O	5/4/1 Interest	* US Treasury Bond Interest	6a/5a/2a Dividends	6b/5b/2b Qualified Dividends	7/6/* Royalties	8/7/3 Short-Term Capital Gain (Loss)	9a/8a/4a Net Long-Term Capital Gain (Loss)
T	P	10	10	18 S. FEDERAL LLC		-4,497.										
T	S	9	9	FISHER AUCTION CO	166,832.					10,560.						
T	P	7	7	FISHER MCCLELLAN REAL ESTATE LL	8,740.											
Totals					175,572.	-4,497.				10,560.						
Component of:					Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Form 8582 Line 2c	Form 8582 AMT, Line 2c	Schedule B, Line 1	Schedule B, Line 1	Schedule B, Line 5	Form 1040 Line 3a	Schedule E, Line 4	Schedule D, Line 5	Schedule D, Line 12

Schedule K-1 Line Reference: (1065/1120S/1041)		4/*/*	10/9/*	*	11/10/*	13/12/*	12/11/*	13/12/*	13/12/*	*/*	20/17/14	13/*/*	*	14/*/*	17/15/12	*/*/12	*/*/12
Entity No.	Act. No.	Guaranteed Payments to Partner	Section 1231 Gain (Loss)	Ordinary Gain (Loss) Form 4797	Other Income	Charitable Contributions 60%	Section 179 Expense	Other Deductions	Investment Int. Expense (Schedule A)	Investment Int. Expense (Schedule E)	Investment Income	SE Health Insurance Premium	Wages for More Than 2% Shareholders	Net SE Earnings	AMT Depr Adj on Post '86 Property	Minimum Tax Adjustment	Exclusion Items
9	9					1,875.	1,840.										
Totals						1,875.	1,840.										
Component of:		Schedule E, Page 2, Various	Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 11 & 12	Form 4562, Line 6	Schedule E, Page 2, Various	Schedule A, Line 9	Schedule E, Page 2, Various	Form 4952, Line 4a	Form 1040, Schedule 1, Line 17	Form 1040, Line 1	Schedule SE, Line 2	Form 6251, Line 2m	Form 6251, Line 2j	2024 Form 8801

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

[redacted] 04-01-24

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Schedule E — **PASSTHROUGH RECAP - QUALIFIED BUSINESS INCOME DEDUCTION** — **2024**

LAMAR P. & SUZAN P. FISHER [redacted]

Schedule K-1 Line Reference: (1065/1120S/1041)		20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14		20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14
Entity No.	Act. No.	Ordinary Income or Loss	Rental Income or Loss	Royalty Income or Loss	Section 1231 Loss	Other Income	Other Deductions	Reserved	Depletion	Depletion Adjustments	Sec 59(e)(2) Expenditures	Sec 59(e)(2) Expenditures Adjustments	W-2 Wages	Unadjusted Basis	REIT Dividends	PTP Income Override
10	10		-4,497.											171,467.		
9	9	166,832.											539,519.	34,238.		
Totals		166,832.	-4,497.										539,519.	205,705.		
Components of:		Form 8995	Form 8995	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A		Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A

Schedule K-1 Line Reference: (1065/1120S/1041)		20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	
Entity No.	Act. No.	Qualified Business Inc Override	Qualified Service Inc Override	Patron Reduction Override	Ordinary Gain Override	QBI from Cooperatives	W-2 Wages from Cooperatives	Section 179 Deduction	Section 179 Deduction Adjustment	SE Health Insurance Deduction	SE Health Insurance Deduction Adj.	Retirement Plan Deductions	Retirement Plan Deduction Adj.	Net Earnings from SE	Net Earnings from SE Adjustment	
9	9							1,840.								
7	7	8,740.														
Totals		8,740.						1,840.								
Components of:		Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995-A	Form 8995/ 8995-A	Form 8995-A	Form 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	Form 8995/ 8995-A	

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2024 DEPRECIATION AND AMORTIZATION REPORT

FISHER AUCTIONS LLC - COMMERCIAL RENTA

SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	BUILDING - E. ATLANTIC	08/23/12	SL	39.00	MM	17	246,772.				246,772.	71,970.		6,327.	78,297.
2	LAND - E. ATLANTIC	08/23/12	L				51,248.				51,248.			0.	0.
3	LAND - S.E. 5TH TERRACE	08/23/12	L				65,842.				65,842.			0.	0.
4	BUILDING IMPROVEMENTS	12/01/12	SL	39.00	MM	17	5,366.				5,366.	1,524.		138.	1,662.
5	HURRICANE SHUTTERS	12/01/12	150DB	15.00	MQ	17	750.			375.	375.	288.		22.	310.
6	FIXTURES	12/01/12	200DB	7.00	MQ	17	650.			325.	325.	325.		0.	325.
7	PARTITIONS	12/01/12	150DB	15.00	MQ	17	12,544.			6,272.	6,272.	4,836.		371.	5,207.
	TOTAL SCH E DEPRECIATION						383,172.			6,972.	376,200.	78,943.		6,858.	85,801.

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[redacted] 04-01-24

(D) - Asset disposed

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

2024 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL - 1624 SE 1ST STREE SCHEDULE E- 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	1624 SE 1ST STREET - BUILDING	07/01/22	SL	27.50	MM	17	375,000.				375,000.	19,886.		13,636.	33,522.
102	LAND - 1624 SE 1ST STREET	07/01/22	L				125,000.				125,000.			0.	0.
	TOTAL SCH E DEPRECIATION						500,000.				500,000.	19,886.		13,636.	33,522.

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[redacted] 04-01-24

(D) - Asset disposed

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

Schedule E - Two-Year Comparison Worksheet

2024

Property Name:

FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B

Description	Tax Year 2023	Tax Year 2024	Increase (Decrease)
INCOME			

RENTS RECEIVED	21,726.	21,225.	-501.
EXPENSES			

LEGAL AND OTHER PROFESSIONAL FEES	900.	900.	0.
TAXES	1,293.	862.	-431.
SUBTOTAL	2,193.	1,762.	-431.
DEPRECIATION EXPENSE OR DEPLETION	6,857.	6,858.	1.
TOTAL EXPENSES	9,050.	8,620.	-430.
INCOME OR (LOSS)	12,676.	12,605.	-71.

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Schedule E - Two-Year Comparison Worksheet

2024

Property Name:

RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 3

Description	Tax Year 2023	Tax Year 2024	Increase (Decrease)
INCOME			
RENTS RECEIVED	23,200.	32,600.	9,400.
EXPENSES			
CLEANING AND MAINTENANCE	1,335.	0.	-1,335.
INSURANCE	2,697.	0.	-2,697.
REPAIRS	6,160.	5,425.	-735.
TAXES	9,214.	9,142.	-72.
UTILITIES	814.	0.	-814.
SUBTOTAL	20,220.	14,567.	-5,653.
DEPRECIATION EXPENSE OR DEPLETION	13,636.	13,636.	0.
TOTAL EXPENSES	33,856.	28,203.	-5,653.
INCOME OR (LOSS)	-10,656.	4,397.	15,053.
DEDUCTIBLE RENTAL LOSS *	-10,656.	0.	10,656.

* INCLUDES PASSIVE ACTIVITY LOSS

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DOES NOT APPLY

Form **6251**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Individuals

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

OMB No. 1545-0074

2024

Attachment Sequence No. 32

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

Your social security number

LAMAR P. & SUZAN P. FISHER [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	518,745.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 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	
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 $875,950, see instructions.)	4	528,745.

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	$609,350	$85,700
Married filing jointly or qualifying surviving spouse	1,218,700	133,300
Married filing separately	609,350	66,650

If line 4 is **over** the amount shown above for your filing status, see instructions. → 5: 133,300.

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	395,445.
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 $232,600 or less ($116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,652 ($2,326 if married filing separately) from the result.	7	105,417.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	105,417.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. 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	121,301.
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	0.

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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	395,445.
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	5,050.
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	
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	5,050.
16	Enter the **smaller** of line 12 or line 15	5,050.
17	Subtract line 16 from line 12	390,395.
18	If line 17 is $232,600 or less ($116,300 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $4,652 ($2,326 if married filing separately) from the result	104,659.
19	Enter: • $94,050 if married filing jointly or qualifying surviving spouse, • $47,025 if single or married filing separately, or • $63,000 if head of household.	94,050.
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	513,695.
21	Subtract line 20 from line 19. If zero or less, enter -0-	0.
22	Enter the **smaller** of line 12 or line 13	5,050.
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	0.
24	Subtract line 23 from line 22	5,050.
25	Enter: • $518,900 if single, • $291,850 if married filing separately, • $583,750 if married filing jointly or qualifying surviving spouse, or • $551,350 if head of household.	583,750.
26	Enter the amount from line 21	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	513,695.
28	Add line 26 and line 27	513,695.
29	Subtract line 28 from line 25. If zero or less, enter -0-	70,055.
30	Enter the smaller of line 24 or line 29	5,050.
31	Multiply line 30 by 15% (0.15)	758.
32	Add lines 23 and 30	5,050.
	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	0.
34	Multiply line 33 by 20% (0.20)	
	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	
36	Subtract line 35 from line 12	
37	Multiply line 36 by 25% (0.25)	
38	Add lines 18, 31, 34, and 37	105,417.
39	If line 12 is $232,600 or less ($116,300 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $4,652 ($2,326 if married filing separately) from the result	106,073.
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	105,417.

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ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT
LAMAR P. & SUZAN P. FISHER

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112								
1	BUILDING - E. ATLANTIC	08 23 12	SL	39.00	246,772.	71,970.	6,327.	6,327.	0.
4	BUILDING IMPROVEMENTS	12 01 12	SL	39.00	5,366.	1,524.	138.	138.	0.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	288.	22.	22.	0.
7	PARTITIONS	12 01 12	150DB	15.00	12,544.	4,836.	371.	371.	0.
	** SUBTOTAL **				265,432.	78,618.	6,858.	6,858.	0.
	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPA								
101	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	375,000.	19,886.	13,636.	13,636.	0.
	** SUBTOTAL **				375,000.	19,886.	13,636.	13,636.	0.
	*** GRAND TOTAL ***				640,432.	98,504.	20,494.	20,494.	0.

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[redacted]
04-01-24

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. 1545-2294

2024

Attachment Sequence No. **55A**

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

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 $191,950 ($383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

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

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	161,102.	8,534.	12,308.
3	Multiply line 2 by 20% (0.20). If your taxable income is $191,950 or less ($383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	32,220.	1,707.	2,462.
4	Allocable share of W-2 wages from the trade, business, or aggregation	4	539,519.		
5	Multiply line 4 by 50% (0.50)	5	269,760.		
6	Multiply line 4 by 25% (0.25)	6	134,880.		
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7	34,238.		265,432.
8	Multiply line 7 by 2.5% (0.025)	8	856.		6,636.
9	Add lines 6 and 8	9	135,736.		6,636.
10	Enter the greater of line 5 or line 9	10	269,760.		6,636.
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11	32,220.		2,462.
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	32,220.	0.	2,462.
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	32,220.	0.	2,462.
16	Total qualified business income component. Add all amounts reported on line 15	16	35,541.		

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Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $191,950 but not $241,950 ($383,900 and $483,900 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 $191,950 ($383,900 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	35,541.			
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	35,541.	
33	Taxable income before qualified business income deduction	33	554,286.			
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	5,050.			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	549,236.	
36	Income limitation. Multiply line 35 by 20% (0.20)			36	109,847.	
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	35,541.	
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	35,541.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )	

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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. 1545-2294

2024

Attachment Sequence No. **55A**

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

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 $191,950 ($383,900 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	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMP	☐	☐	***-**-****	☐
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	4,293.		
3	Multiply line 2 by 20% (0.20). If your taxable income is $191,950 or less ($383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	859.		
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	375,000.		
8	Multiply line 7 by 2.5% (0.025)	8	9,375.		
9	Add lines 6 and 8	9	9,375.		
10	Enter the greater of line 5 or line 9	10	9,375.		
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11	859.		
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	859.		
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	859.		
16	Total qualified business income component. Add all amounts reported on line 15	16			

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Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $191,950 but not $241,950 ($383,900 and $483,900 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 $191,950 ($383,900 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			
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	
36	Income limitation. Multiply line 35 by 20% (0.20)			36	
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	( )

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SCHEDULE C (Form 8995-A)
(Rev. December 2022)
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

Attachment Sequence No. **55D**

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

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-.)
SEE STATEMENT 14		( )	
		( )	
		( )	

2	Qualified business net (loss) carryforward from prior years. See instructions	2	( )
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(4,497.)
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	190,734.
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	(4,497.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	( )

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

Schedule C (Form 8995-A) (Rev. 12-2022)

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Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **52**

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

LAMAR P. FISHER

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

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

Part I HSA Contributions and Deduction.

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2024. See instructions			[X] Self-only [ ] Family
2	HSA contributions you made for 2024 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2024. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions		2	
3	If you were under age 55 at the end of 2024 and, on the first day of **every** month during 2024, you were, or were considered, an eligible individual with the **same** coverage, enter $4,150 ($8,300 for family coverage). **All others,** see the instructions for the amount to enter		3	5,150.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2024 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2024, also include any amount contributed to your spouse's Archer MSAs		4	
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	5,150.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2024, see the instructions for the amount to enter		6	5,150.
7	If you were age 55 or older at the end of 2024, married, and you or your spouse had family coverage under an HDHP at any time during 2024, enter your additional contribution amount. See instructions		7	
8	Add lines 6 and 7		8	5,150.
9	Employer contributions made to your HSAs for 2024	9 5,000.		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	5,000.
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	150.
13	**HSA deduction** (see instructions)		13	

Part II HSA Distributions.

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

14a	Total distributions you received in 2024 from all HSAs (see instructions)	14a	3,839.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	3,839.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	3,839.
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0.
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here [ ]		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.

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

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

For Paperwork Reduction Act Notice, see your tax return instructions. Form **8889** (2024)

LHA [redacted] 11-21-24

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Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

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

OMB No. 1545-0074

2024

Attachment Sequence No. **71**

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

Your social security number [redacted]

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5		1	364,994.	
2	Unreported tips from Form 4137, line 6		2		
3	Wages from Form 8919, line 6		3		
4	Add lines 1 through 3		4	364,994.	
5	Enter the following amount for your filing status:				
	Married filing jointly	$250,000			
	Married filing separately	$125,000			
	Single, Head of household, or Qualifying surviving spouse	$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-				6 114,994.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II				7 1,035.

Part II Additional Medicare Tax on Self-Employment Income

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

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18	1,035.

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6		19	5,574.	
20	Enter the amount from line 1		20	364,994.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages		21	5,292.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages				22 282.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)				23
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)				24 282.

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Form **8960**

Department of the Treasury
Internal Revenue Service

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

2024

Attachment Sequence No. **72**

Name(s) shown on your tax return

LAMAR P. & SUZAN P. FISHER

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	47,422.
2	Ordinary dividends (see instructions)			2	5,050.
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	186,237.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 15	4b	-186,237.		
c	Combine lines 4a and 4b			4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	-1,099.		
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	-1,099.
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	51,373.

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	51,373.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	593,156.		
14	Threshold based on filing status (see instructions)	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	343,156.		
16	Enter the smaller of line 12 or line 15			16	51,373.
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	1,952.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and charitable deductions (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	

For Paperwork Reduction Act Notice, see your tax return instructions. Form **8960** (2024)

LHA [redacted] 11-15-24

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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return. SUMMARY

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

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
LAMAR P. & SUZAN P. FISHER	ALL BUSINESS ACTIVITIES	[redacted]

Part I **Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,220,000.

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
TOTAL ALLOWABLE PASS-THROUGH SECTION	179 EXPENSE	1,840.

7	Listed property. Enter the amount from line 29	7		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	1,840.
9	Tentative deduction. Enter the **smaller** of line 5 or line 8		9	1,840.
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562		10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5		11	502,214.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12	1,840.
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13		

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

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

Part IV **Summary** (See instructions.)

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

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2024 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - LAMAR P. & SUZAN P. FISHER

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	BUILDING - E. ATLANTIC	08 23 12	SL	39.00	17	246,772.			246,772.	71,970.		6,327.
2	LAND - E. ATLANTIC	08 23 12	L			51,248.			51,248.			0.
3	LAND - S.E. 5TH TERRACE	08 23 12	L			65,842.			65,842.			0.
4	BUILDING IMPROVEMENTS	12 01 12	SL	39.00	17	5,366.			5,366.	1,524.		138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	17	750.		375.	375.	288.		22.
6	FIXTURES	12 01 12	200DB	7.00	17	650.		325.	325.	325.		0.
7	PARTITIONS	12 01 12	150DB	15.00	17	12,544.		6,272.	6,272.	4,836.		371.
101	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	17	375,000.			375,000.	19,886.		13,636.
102	LAND - 1624 SE 1ST STREET	07 01 22	L			125,000.			125,000.			0.
	TOTAL SCH E DEPRECIATION					383,172.		6,972.	376,200.	78,943.		6,858.
	TOTAL SCH E DEPRECIATION					500,000.			500,000.	19,886.		13,636.

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[redacted]4-01-24

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

- NEXT YEAR FEDERAL - LAMAR P. & SUZAN P. FISHER

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
1	BUILDING - E. ATLANTIC	08 23 12	SL	39.00	246,772.		246,772.	78,297.	6,327.
	AMT DEPRECIATION		SL	39.00				78,297.	6,327.
2	LAND - E. ATLANTIC	08 23 12	L		51,248.		51,248.	0.	0.
3	LAND - S.E. 5TH TERRACE	08 23 12	L		65,842.		65,842.	0.	0.
4	BUILDING IMPROVEMENTS	12 01 12	SL	39.00	5,366.		5,366.	1,662.	138.
	AMT DEPRECIATION		SL	39.00				1,662.	138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	375.	375.	310.	23.
	AMT DEPRECIATION		150DB	15.00				310.	23.
6	FIXTURES	12 01 12	200DB	7.00	650.	325.	325.	325.	0.
	AMT DEPRECIATION		200DB	7.00				325.	0.
7	PARTITIONS	12 01 12	150DB	15.00	12,544.	6,272.	6,272.	5,207.	370.
	AMT DEPRECIATION		150DB	15.00				5,207.	370.
101	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	375,000.		375,000.	33,522.	13,636.
	AMT DEPRECIATION		SL	27.50				33,522.	13,636.
102	LAND - 1624 SE 1ST STREET	07 01 22	L		125,000.		125,000.	0.	0.
	TOTAL SCH E DEPRECIATION				383,172.	6,972.	376,200.	85,801.	6,858.
	TOTAL SCH E AMT DEPRECIATION							85,801.	6,858.
	TOTAL SCH E DEPRECIATION				500,000.		500,000.	33,522.	13,636.
	TOTAL SCH E AMT DEPRECIATION							33,522.	13,636.

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[redacted]04-01-24

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

Election to Combine Rental Real Estate Interests Into One Activity Pursuant to IRC Sec. 469(c)(7)(A)

Lamar P. & Suzan P. Fisher
290 S.E. 5th Terrace
Pompano Beach, FL 33060

Taxpayer Identification Number: [redacted]

For the Year Ending December 31, 2024

Lamar P. & Suzan P. Fisher hereby elect, pursuant to IRC Sec. 469(c)(7)(A), to combine all rental real estate interests into one activity. For the tax year ending December 31, 2024, Lamar P. & Suzan P. Fisher were a qualifying taxpayer as defined by IRC Sec. 469(c)(7)(B).

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FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	FISHER AUCTION CO., INC.	205,261.	86,764.			10,453.	3,634.
S	FISHER AUCTION CO., INC.	15,080.				935.	219.
T	BROWARD COUNTY	115,041.	19,212.			7,356.	1,720.
	TOTALS	335,382.	105,976.			18,744.	5,573.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
COMPUTERSHARE - EXXON MOBILE	1,800.	1,800.
COMPUTERSHARE - INTERNATIONAL PAPER	250.	250.
COMPUTERSHARE - PRINCIPAL	3,000.	3,000.
TOTAL INCLUDED IN FORM 1040, LINE 3A		5,050.

FORM 1040 IRA DISTRIBUTIONS STATEMENT 3

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
MORGAN STANLEY DOMESTIC HOLDINGS	5,196.	5,196.
TOTAL TO FORM 1040, LINES 4A AND 4B	5,196.	5,196.

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FORM 1040	PENSIONS AND ANNUITIES	STATEMENT 4

POMPANO BEACH GEN EMPLOYEE

AMOUNT RECEIVED THIS YEAR	14,969.	
NONTAXABLE AMOUNT	1.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		14,968.
TOTAL INCLUDED IN FORM 1040, LINE 5B		14,968.

FORM 1040	TAX	STATEMENT 5

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	121,301.
TOTAL TO FORM 1040, LINE 16	121,301.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT 6

T S	DESCRIPTION	AMOUNT
T	FISHER AUCTION CO., INC.	86,764.
T	BROWARD COUNTY	19,212.
	TOTAL TO FORM 1040, LINE 25A	105,976.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT 7

T S	DESCRIPTION	AMOUNT
T	POMPANO BEACH GEN EMPLOYEE	903.
	TOTAL TO FORM 1040, LINE 25B	903.

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FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 8

T S - DESCRIPTION	AMOUNT
FORM 8959, LINE 24	282.
TOTAL TO FORM 1040, LINE 25C	282.

SCHEDULE 3 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 9

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $10453.20 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	17,809.	935.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 2, LINE 13		
3. ADD LINES 1 AND 2	17,809.	935.
4. SOCIAL SECURITY TAX LIMIT	10,453.	10,453.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 11.	7,356.	0.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 10

DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
MISCELLANEOUS	26,995.	
FROM K-1 - FISHER AUCTION CO	1,875.	
SUBTOTALS	28,870.	
TOTAL TO SCHEDULE A, LINE 11		28,870.

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SCHEDULE A STATE AND LOCAL GENERAL SALES TAXES STATEMENT 11

DESCRIPTION	AMOUNT
STATE SALES TAX	1,782.
LOCAL SALES TAX	298.
TOTAL TO SCHEDULE A, LINE 5A	2,080.

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SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 12

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA		1,782.
	IF, FOR ALL OF 2024, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.		
2	DID YOU LIVE IN ALABAMA, ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, KANSAS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2024? 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 2024? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN. POMPANO BEACH	1.0000	
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000	
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.1670	
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.		298.
6A	ADD LINE 1 AND LINE 6.		2,080.
6B	PART-YEAR DAYS RATE.		1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.		2,080.
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.		2,080.

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SCHEDULE E RECONCILIATION FOR REAL ESTATE PROFESSIONALS STATEMENT 13

FORM	DESCRIPTION	AMOUNT
SCH E P2	FISHER MCCLELLAN REAL ESTATE LLC	8,740.
SCH E P2	18 S. FEDERAL LLC	-4,497.
SCH E P1	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC BLVD, POMPANO BEA	12,605.
SCH E P1	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 33060	4,397.
TOTAL TO SCHEDULE E, LINE 43		21,245.

FORM 8995-A SCHEDULE C QUALIFIED BUSINESS INCOME STATEMENT 14

ACTIVITY NAME	INCOME	LOSS REDUCTION	ADJUSTED QBI
FISHER AUCTION CO	164,992.	3,890.	161,102.
FISHER MCCLELLAN REAL ESTATE LLC	8,740.	206.	8,534.
FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 211	12,605.	297.	12,308.
RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMP	4,397.	104.	4,293.
18 S. FEDERAL LLC	-4,497.		

FORM 8960 TRADE OR BUSINESS INCOME STATEMENT 15

FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B	-12,605.
RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 3	-4,397.
FISHER MCCLELLAN REAL ESTATE LLC	-8,740.
FISHER AUCTION CO	-164,992.
18 S. FEDERAL LLC	4,497.
AMOUNT TO FORM 8960, LINE 4B	-186,237.

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FORM 4562 PART I - BUSINESS INCOME STATEMENT 16

INCOME TYPE	AMOUNT
S CORP - FISHER AUCTION CO	166,832.
WAGES	335,382.
TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11	502,214.

CLIENT COPY

Lamar Fisher

From: Lamar Fisher
Sent: Thursday, June 5, 2025 4:51 PM
To: Lamar Fisher
Subject: Form 6-2023

FORM 6 – FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

PART B – ASSETS: See attached Stocks and Bonds Statements
-Fisher Auction Company, Inc.: Common Stock valued at $800,000.00 (Own 100%)
-Centennial Bank: Stock valued at $25,000.00 in the Profit Sharing of Fisher Auction Company, Inc.
-Residence: 290 S.E. 5th Terrace, Pompano Beach, FL valued at $1,900,000.00 (Own Jointly with Wife)
-Cooperative Apartment: 1045 Hillsboro Mile, A-2, A-5, Hillsboro Beach, FL valued at $600,000.00 (Own Jointly with Wife-Stock Certificate)
-Building and Parking Lot: 2112 E. Atlantic Boulevard & 20 S. Federal Highway, Pompano Beach, FL valued at $1,100,000.00 (100% Ownership through Fisher Auctions, LLC)
-Building: 18 S Federal Highway, Pompano Beach, FL valued at $1,050,000.00 (Own 1/3 through 18 S Federal LLC or $350,000.00)

PART C – LIABILITIES: (Additional)
-Bentley Auto Loan: $1,254.92 Per Month (Balanced Owed $51,256.00)
-Ford Truck Auto Loan: $711.00 Per Month (Balanced Owed $32,354.46)

PART E – INTERESTS IN SPECIFIED BUSINESSES
Fisher Real Estate Services, LLC
2112 E. Atlantic Boulevard, Pompano Beach, FL 33062
Real Estate Brokerage
Principal Broker
100%
Own and Operate Firm

Fisher McClellan Real Estate
2112 E. Atlantic Boulevard, Pompano Beach, FL 33062
Real Estate Broker
Managing Partner
50%
Own and Operate Firm

a Employee's SSN [redacted]	b Employer identification number (EIN) [redacted]		OMB No. 1545-0008
c Employer's name, address, and ZIP code FISHER AUCTION CO. FISHER AUCTION CO., INC. 2112 E. ATLANTIC BLVD. POMPANO BEACH FL 33062-5208	This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.		
	1 Wgs, tips, other compn 124306.42	2 Fed inc tax withheld 17113.00	3 Social security wages 150306.42
	4 SS tax withheld 9319.00	5 Medicare wages & tips 150306.42	6 Medicare tax withheld 2179.44
d Control No.	7 Social security tips	8 Allocated tips	9
	10 Depdnt care benefits	11 Nonqualified plans	12a D 26000.00
e Employee's name, address, and ZIP code Suff. LAMAR P FISHER, SR 290 SE 5TH TERRACE POMPANO BEACH FL 33060	13 Statutory employee ☐ Retirement plan . . ☒ Third-party sick pay ☐	14 Other	12b 12c 12d

Form **W-2** **Wage and Tax Statement** **2023**

Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee.)

15 State	Employer's state ID No.	16 State wages, tips, etc	17 State income tax	18 Local wages, tips, etc	19 Local income tax	20 Locality name
	0674291					

REV 12/19/23 QBDT

2023 Form **W-2 Wage and Tax Statement** 22222 Void

c Employer's name, address, and ZIP code	7 Social security tips	1 Wages, tips, other comp.	2 Federal income tax withheld
BROWARD CTY GOVT 115 S. ANDREWS AVENUE SUITE 203 FORT LAUDERDALE FL 33301-4800		109580.10	18439.12
	8 Allocated tips	3 Social security wages 113022.04	4 Social security tax withheld 7007.37
	9	5 Medicare wages and tips 113022.04	6 Medicare tax withheld 1638.82
	10 Dependent care benefits	11 Nonqualified plans	12a See instructions for box 12 W 5000.00
e Employee's name, address, and ZIP code Suff. LAMAR P FISHER 290 SE 5 TERRACE POMPANO BEACH FL 33060	13 Statutory employee ☐ Retirement Plan ☒ Third-party Sick pay ☐	14 Other FRS EE 3441.94	12b DD 15104.70
	b Employer identification number (EIN) [redacted]		12c
	e Employee's social security no. [redacted]		12d

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

COPY 1/D EMPLOYER'S - STATE, LOCAL OR FILE COPY — For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. — OMB No. 1545-0008 — Dept. of the Treasury - IRS