2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/24/2023

General Information

Name: Sheriff Brian N Lamb

CONFIDENTIAL

Address: Po Box 227, Mayo, FL 32066

PID 226068

County: Lafayette

AGENCY INFORMATION

Organization	Suborganization	Title
Lafayette County	Elected Constitutional Officer	Sheriff
Management Services, Department Of	Joint Task Force-State Agency Law Enfcment Comm.	Sheriff

Net Worth

My Net Worth as of December 31, 2022 was $ 542,000.00.

Filed with COE: 05/24/2023

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 $ 40,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
Home and 8.5 acre lot {REDACTED}	$ 197,927.00
{REDACTED}	$ 38,800.00
TD Ameritrade	$ 114,839.00
Edward Jones	$ 68,317.00
First Federal	$ 44,608.00
Florida Prepaid	$ 16,513.00
2018 Chevrolet Equinox	$ 10,610.00
2005 Ford F250	$ 7,300.00
2004 Chevrolet 1500	$ 3,048.00

Liabilities

LIABILITIES IN EXCESS OF $1,000:

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Filed with COE: 05/24/2023

Income

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income.

☑ I elect to file a copy of my 2022 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):

Business Entity	Major Sources of Business Income	Address	Principal Business Activity of Source

Interests in Specified Businesses

Business Entity # 1
N/A

Filed with COE: 05/24/2023

Training

☑ 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.

Brian N. Lamb

Digitally signed: **05/24/2023**

Filed with COE: 05/24/2023

— YOUR COPY —

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying 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:

Your first name and middle initial	Last name	Your social security number
BRIAN N	LAMB	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
[redacted]	LAMB	[redacted]

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

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

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

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

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

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

Age/Blindness You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

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

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

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)				1a	211,966
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	211,966
2a	Tax-exempt interest	2a		b Taxable interest	2b	3,115
3a	Qualified dividends	3a	3,480	b Ordinary dividends	3b	5,054
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a		b Taxable amount	6b	
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	-3,000
8	Other income from Schedule 1, line 10				8	1,425
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				9	218,560
10	Adjustments to income from Schedule 1, line 26				10	2,786
11	Subtract line 10 from line 9. This is your adjusted gross income				11	215,774
12	Standard deduction or itemized deductions (from Schedule A)				12	25,900
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	134
14	Add lines 12 and 13				14	26,034
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15	189,740

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2022)

BCA

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	32,895
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	32,895
	19	Child tax credit or credit for other dependents from Schedule 8812	19	500
	20	Amount from Schedule 3, line 8	20	10
	21	Add lines 19 and 20	21	510
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	32,385
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	189
	24	Add lines 22 and 23. This is your total tax	24	32,574
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 30,533		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	30,533
If you have a qualifying child, attach Sch EIC	26	2022 estimated tax payments and amount applied from 2021 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:		
	32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	30,533
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 2023 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	2,041
	38	Estimated tax penalty (see instructions) — 38:		

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		SHERIFF	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		PHARMACIST	

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
KENNETH J LEE JR CPA	KENNETH J LEE JR CPA	3/31/23	P01216267	☒ Self-employed

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

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

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2022

Attachment Sequence No. 01

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

Your social security number
[redacted]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	1,339
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	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	78		
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 nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other income. List type and amount: SCHEDULE K-1 OTHER PORTFOLIO INCOM	8z	8		
9	Total other income. Add lines 8a through 8z			9	86
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	1,425

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	95
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	2,691		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	2,691
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	2,786

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

2022

Attachment Sequence No. 02

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

Your social security number
[redacted]

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	189
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	
12	Net investment income tax. Attach Form 8960			12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount: _____	17a		
b	Recapture of federal mortgage subsidy, if you sold your home 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	Reserved for future use		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	189

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

2022

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
BRIAN N & JOY A LAMB

Your social security number
[redacted]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	10
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	
5	Residential energy credits. Attach Form 5695		5	
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	Alternative motor vehicle credit. Attach Form 8910	6e		
f	Qualified plug-in motor 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		
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 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	10

(continued on page 2)

SCHEDULE B (Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2022

Attachment Sequence No. 08

Name(s) shown on return

BRIAN N & [redacted] LAMB

Your social security number

[redacted]

Part I Interest

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

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

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:		
	AMERITRADE	1	3,074
	FROM SCHEDULES K-1		41
2	Add the amounts on line 1	2	3,115
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4	3,115

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

Part II Ordinary Dividends

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

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

			Amount
5	List name of payer:		
	AMERITRADE	5	4,973
	FROM SCHEDULES K-1		81
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	5,054

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 2022, 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) are located:		
8	During 2022, 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, Statement		

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 Instructions.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment Sequence No. **09**

Name of proprietor	Social security number (SSN)
BRIAN N LAMB	[redacted]

A	Principal business or profession, including product or service (see instructions) LAW ENFORCEMENT	B Enter code from instructions 541990
C	Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)
E	Business address (including suite or room no.) City, town or post office, state, and ZIP code	
F	Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify)	
G	Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses	[X] Yes [ ] No
H	If you started or acquired this business during 2022, check here	[ ]
I	Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions	[ ] Yes [X] No
J	If "Yes," did you or will you file required Form(s) 1099?	[ ] Yes [ ] No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked [ ]	1	1,339
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	1,339
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	1,339
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	1,339

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	Reserved for future use	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	1,339
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	1,339
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2022

Attachment Sequence No. **12**

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

Your social security number
[redacted]

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

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

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

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

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	25	35		-10
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	805
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(13,236)
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	-12,441

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-12,441
	• 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: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000)
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

US Schedule D — Schedule D Tax Worksheet — 2022

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

1	Taxable income from Form 1040 or Form 1040-NR, line 15, or from the Foreign Earned Income Tax Worksheet				189,740
2	Qualified dividends	3,480			
3	Line 4g of Form 4952				
4	Line 4e of Form 4952				
5	Subtract line 4 from line 3				
6	Subtract line 5 from line 2. If -0- or less, enter -0-		3,480		
7	Smaller of line 15 or line 16 of Schedule D				
8	Smaller of line 3 or line 4				
9	Subtract line 8 from line 7. If -0- or less, enter -0-				
10	Add lines 6 and 9			3,480	
11	Add lines 18 and 19 of Schedule D				
12	Smaller of line 9 or line 11				
13	Subtract line 12 from line 10. If -0- or less, -0-				3,480
14	Subtract line 13 from line 1. If -0- or less, -0-				186,260
15	Applicable amount based on filing status		83,350		
16	Smaller of line 1 or line 15			83,350	
17	Smaller of line 14 or line16			83,350	
18	Subtract line 10 from line 1. If -0- or less, -0-		186,260		
19	Smaller of line 1 or applicable amount based on filing status		189,740		
20	Smaller of line 14 or 19		186,260		
21	larger of line 18 or line 20			186,260	
22	Subtract line 17 from line 16. This line is taxed at 0%				

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

23	Smaller of line 1 or line 13		3,480		
24	Amount from line 22				
25	Subtract line 24 from line 23		3,480		
26	Applicable amount based on filing status		517,200		
27	Smaller of line 1 or line 26		189,740		
28	Add lines 21 and 22		186,260		
29	Subtract line 28 from line 27. If -0- or less, -0-		3,480		
30	Smaller of line 25 or line 29			3,480	
31	Multiply line 30 by 15%				522
32	Add lines 24 and 30		3,480		

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

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

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

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

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

41	Add lines 21, 22, 30, 33 and 39				
42	Subtract line 41 from line 1				
43	Multiply line 42 by 28%				
44	Tax on line 21 amount				32,373
45	Add lines 31, 34, 40, 43, and 44				32,895
46	Tax on line 1 amount				33,209
47	Tax on all taxable income. Smaller of lines 45 or 46				32,895

US Schedule D Worksheet for Capital Loss Carryovers or Sale of Your Home 2022

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

Capital Loss Carryovers from This Year to Next Year

1	Amount from Form 1040 or Form 1040-NR, line 15		189,740
2	Loss shown on Schedule D, line 21 as a positive amount		3,000
3	Combine lines 1 and 2. If -0- or less, enter -0-		192,740
4	Smaller line 2 or line 3		3,000
5	Loss shown on Schedule D, line 7 as a positive amount		
6	Gain, if any, shown on Schedule D, line 15		
7	Add lines 4 and 6		3,000
8	**Short-term capital loss carryover.** Subtract line 7 from line 5. If -0- or less, enter -0-		
9	Loss shown on Schedule D, line 15 as a positive amount		12,441
10	Gain, if any, shown on Schedule D, line 7		
11	Subtract line 5 from line 4. If -0- or less, enter -0-	3,000	
12	Add lines 10 and 11		3,000
13	**Long-term capital loss carryover.** Subtract line 12 from line 9. If -0- or less, enter -0-		9,441

Sale of Your Home

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

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

		Federal	Taxpayer	Spouse
1	Short term			
2	Short term loss based on joint return			
3	Long term	-12,441	-12,441	
4	Long term loss based on joint return	3,000	3,000	
5	Schedule D result (line 16 or line 21)	-3,000	-3,000	
6	Short term loss carryover			
7	Long term loss carryover			

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

BRIAN N & [redacted] LAMB [redacted]

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

Part II Income or Loss From Partnerships and S Corporations

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

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

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

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

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

Part V Summary

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

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

BRIAN N LAMB

Social security number of person with self-employment income [redacted]

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had $400 or more of other net earnings from self-employment, check here and continue with Part I . . . . . ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A		1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH		1b	( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order		2	1,339
3	Combine lines 1a, 1b, and 2		3	1,339
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3		4a	1,237
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income**, enter -0- and continue		4c	1,237
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	5a		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-		5b	
6	Add lines 4c and 5b		6	1,237
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022		7	147,000
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $147,000 or more, skip lines 8b through 10, and go to line 11	8a 128,777		
b	Unreported tips subject to social security tax from Form 4137, line 10	8b		
c	Wages subject to social security tax from Form 8919, line 10	8c		
d	Add lines 8a, 8b, and 8c		8d	128,777
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11		9	18,223
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)		10	153
11	Multiply line 6 by 2.9% (0.029)		11	36
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**		12	189
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15**	13 95		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income[1] wasn't more than $9,060, or (b) your net farm profits[2] were less than $6,540.

14	Maximum income for optional methods	14	6,040
15	Enter the smaller of: two-thirds (⅔) of gross farm income[1] (not less than zero) or $6,040. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits[3] were less than $6,540 and also less than 72.189% of your gross nonfarm income,[4] and (b) you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (⅔) of gross nonfarm income[4] (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service

Credits for Qualifying Children and Other Dependents

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

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

OMB No. 1545-0074

2022

Attachment Sequence No. 47

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

Your social security number: [redacted]

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR		1	215,774
2a	Enter income from Puerto Rico that you excluded	2a		
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b		
c	Enter the amount from line 15 of your Form 4563	2c		
d	Add lines 2a through 2c		2d	
3	Add lines 1 and 2d		3	215,774
4	Number of qualifying children under age 17 with the required social security number	4		
5	Multiply line 4 by $2,000		5	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1	
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by $500		7	500
8	Add lines 5 and 7		8	500
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000		9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.		10	
11	Multiply line 10 by 5% (0.05)		11	
12	Is the amount on line 8 more than the amount on line 11?		12	500
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	☒ Yes. Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the **Credit Limit Worksheet A**		13	32,885
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents** **Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**		14	500

If the amount on line 12 is more than the amount on line 14, you may be able to take the additional child tax credit on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

US 8812 Child Tax Credit / Credit for Other Dependents Worksheets 2022

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

Credit Limit Worksheet A

1	Amount from Form 1040 or Form 1040-NR, line 18		32,895
2	Amount from: Schedule 3, line 1	10	
	Schedule 3, line 2		
	Schedule 3, line 3		
	Schedule 3, line 4		
	Schedule 3, line 6i		
	Form 5695, line 30		
	Form 8910, line 15		
	Form 8936, line 23		
	Schedule R, line 22		
	Total		10
3	Subtract line 2 from line 1		32,885
	Complete the Credit Limit Worksheet B only if you meet all of the following. • You are completing Part I-C of Schedule 8812 • You are claiming the mortgage interest credit (Form 8936), adoption credit (form 8839), residential energy efficient property credit (Form 5695, Part 1), or District of Columbia first-time homebuyer credit (Form 8859). • You are not filing Form 2555 • Line 4a of Schedule 8812 is more than zero.		
4	Amount from Credit Limit Worksheet B, if required		
5	Subtract line 4 from line 3		32,885

Credit Limit Worksheet B

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

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

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

OMB No. 1545-0074

2022

Attachment Sequence No. **52**

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

[redacted]LAMB

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

[redacted]

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

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

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions			☒ Self-only ☐ Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2022. **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 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter $3,650 ($7,300 for family coverage). **All others,** see the instructions for the amount to enter		3	3,650
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, 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	3,650
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 2022, see the instructions for the amount to enter		6	
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions		7	
8	Add lines 6 and 7		8	
9	Employer contributions made to your HSAs for 2022	9 3,600		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	3,600
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	
13	**HSA deduction.** Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13		13	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.			

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

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	2,018
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	2,018
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	2,018
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	
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	0

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.
Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-2294

2022

Attachment Sequence No. **55**

Name(s) shown on return

BRIAN N & [redacted] CAMB

Your taxpayer identification number

[redacted]

***Note.** You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $170,050 ($340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	LAW ENFORCEMENT	[redacted]	1,244
ii	OAKTREE CAPITAL GROUP	[redacted]	16
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	1,260		
3	Qualified business net (loss) carryforward from the prior year	3	(8,730)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4			
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	671		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	671		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	134
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	134
11	Taxable income before qualified business income deduction (see instructions)	11	189,874		
12	Net capital gain (see instructions)	12	3,480		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	186,394		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	37,279
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15	134
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(7,470)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

Form **8867**

(Rev. November 2022)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

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

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

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

OMB No. 1545-0074

For tax year 20 _____

Attachment Sequence No. **70**

Taxpayer name(s) shown on return	Taxpayer identification number
BRIAN N & [redacted] LAMB	[redacted]
Preparer's name	**Preparer tax identification number**
KENNETH J LEE JR CPA	P01216267

Part I Due Diligence Requirements

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

		Yes	No	N/A
1	Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	☒	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	☒	☐	
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? **(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)**	☒	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention.*

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

[redacted]

W-2 DETAIL REPORT - 2022

Employer	EIN	TP|SP	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
EK & SCOTT DRUGS INC	[redacted]	X	89698	15260	5832	1387					
AYETTE COUNTY SHERIFF	[redacted]	X	122268	15273	7984	1867					
			211966	30533	13816	3254					

[redacted]

2022 K-1 DETAIL REPORT

Entity	P/S	Current Gain/ Loss	Loss Carry Forward	Allowed Gain/ Loss	Sch. B Interest	Short Term Capital Gains	Long Term Capital Gains	Sect. 1231 Gain	Sect. 179	Rental Carryover Sch E	Rental Carryover 4797	Passive Carryover Sch E	Passive Carryover 4797	PTP Carryover Sch E	PTP Carryover 4797
FREE CAPITAL	P				41										
					--										
					41										

a Employee's SSN	1 Wages, tips, other compensation	2 Federal income tax withheld
[redacted]	122267.59	15272.96
OMB No. 1545-0008	3 Social security wages	4 Social security tax withheld
	128777.06	7984.17
b Employer identification number	5 Medicare wages and tips	6 Medicare tax withheld
[redacted]	128777.06	1867.26

c Employer's name, address, and ZIP code

Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

d Control number	7 Social security tips	8 Allocated tips

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

[redacted]

f Employee's address and ZIP code

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

9	10 Dependent care benefits	11 Nonqualified plans
[redacted]		

12a	12b	12c	12d	14 Other
G 2600.00	DD 12344.25			FRS 3909.47

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

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

Form W-2 Wage and Tax Statement 2022 — Department of the Treasury-Internal Revenue Service

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

a Employee's SSN	1 Wages, tips, other compensation	2 Federal income tax withheld
[redacted]	122267.59	15272.96
OMB No. 1545-0008	3 Social security wages	4 Social security tax withheld
	128777.06	7984.17
b Employer identification number	5 Medicare wages and tips	6 Medicare tax withheld
[redacted]	128777.06	1867.26

c Employer's name, address, and ZIP code

Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

d Control number	7 Social security tips	8 Allocated tips

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

[redacted]

f Employee's address and ZIP code

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

9	10 Dependent care benefits	11 Nonqualified plans
[redacted]		

12a	12b	12c	12d	14 Other
G 2600.00	DD 12344.25			FRS 3909.47

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

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

Form W-2 Wage and Tax Statement 2022 — Copy C - For EMPLOYEE'S RECORDS.

a Employee's SSN	1 Wages, tips, other compensation	2 Federal income tax withheld
[redacted]	122267.59	15272.96
OMB No. 1545-0008	3 Social security wages	4 Social security tax withheld
	128777.06	7984.17
b Employer identification number	5 Medicare wages and tips	6 Medicare tax withheld
[redacted]	128777.06	1867.26

c Employer's name, address, and ZIP code

Lafayette County Sheriff's Office
PO Box 227

Mayo FL 32066

d Control number	7 Social security tips	8 Allocated tips

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

[redacted]

f Employee's address and ZIP code

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

9	10 Dependent care benefits	11 Nonqualified plans
[redacted]		

12a	12b	12c	12d	14 Other
G 2600.00	DD 12344.25			FRS 3909.47

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

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

Form W-2 Wage and Tax Statement 2022 — Department of the Treasury-Internal Revenue Service