2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/29/2023

General Information

Name: Hon Lamar Paul Fisher

Address: 290 SE 5TH TER, POMPANO BEACH, FL 33060 **PID 71304**

County: Broward

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

Net Worth

My Net Worth as of December 31, 2022 was $ 5,686,000.00.

Filed with COE: 06/29/2023

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 $ 65,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
Personal Residence with Wife	$ 1,400,000.00
Cooperative Apartment with Wife	$ 290,000.00
Cooperative Apartment with Wife	$ 600,000.00
Commercial Office Building with Parking Lot	$ 1,100,000.00
Commercial Building Own 1/3	$ 750,000.00
See Attached	

Liabilities

LIABILITIES IN EXCESS OF $1,000:

Name of Creditor	Address of Creditor	Amount of Liability
See Attached		

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Filed with COE: 06/29/2023

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
Fisher Auction Company	2112 E. Atlantic Boulevard, Pompano Beach< FL 33062	$ 222,569.00

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
Fisher McClellan Real Estate, LLC	Real Estate Brokerage Services	2112 E. Atlantic Boulevard, Pompano Beach, FL 33062	Real Estate Brokerage Services

Interests in Specified Businesses

Business Entity # 1
N/A

Filed with COE: 06/29/2023

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.

Lamar Paul Fisher

Digitally signed: **06/29/2023**

Filed with COE: 06/29/2023

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
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. ☒ 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 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	222,569.
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	222,569.
2a	Tax-exempt interest	2a		b Taxable interest	2b	732.
3a	Qualified dividends	3a		b Ordinary dividends	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a	157,127.	b Taxable amount	5b	29,762.
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	
8	Other income from Schedule 1, line 10				8	14,874.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**				9	267,937.
10	Adjustments to income from Schedule 1, line 26				10	257.
11	Subtract line 10 from line 9. This is your **adjusted gross income**				11	267,680.
12	**Standard deduction or itemized deductions** (from Schedule A)				12	39,077.
13	Qualified business income deduction from Form 8995 or Form 8995-A				13	
14	Add lines 12 and 13				14	39,077.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**				15	228,603.

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.

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	42,536.
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	42,536.
	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	42,536.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	1,362.
	24	Add lines 22 and 23. This is your **total tax**		24	43,898.
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2 SEE STATEMENT 3	25a 29,251.		
	b	Form(s) 1099 SEE STATEMENT 4	25b 4,455.		
	c	Other forms (see instructions) SEE STATEMENT 5	25c 3,071.		
	d	Add lines 25a through 25c		25d	36,777.
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 5,562.		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	5,562.
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	42,339.
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 [redacted] c Type: ☐ Checking ☐ Savings			
	d	Account number [redacted]			
	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	1,559.
	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 D. 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 D. LEO	JOSEPH D. LEO	04/03/23	[redacted]	☐ Self-employed

Firm's name KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S | Phone no. 954-771-0896

Firm's address 6550 N FEDERAL HIGHWAY, SUITE 410 FT. LAUDERDALE, FL 33308 | Firm's EIN 59-1363792

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2022)

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

LAMAR P. & SUZAN P. FISHER

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	19,200.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	-4,326.
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			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	14,874.

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

Schedule 1 (Form 1040) 2022

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	257.
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 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	257.

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	514.
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	176.
12	Net investment income tax. Attach Form 8960			12	672.
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	1,362.

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

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	
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	0.

(continued on page 2)

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 6			11	5,562.
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b			
c	Reserved for future use	13c			
d	Credit for repayment of amounts included in income from earlier years	13d			
e	Reserved for future use	13e			
f	Deferred amount of net 965 tax liability (see instructions)	13f			
g	Reserved for future use	13g			
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h			
z	Other payments or refundable credits. List type and amount: _____	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	5,562.

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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

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

OMB No.1545-0140

2022

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?
  - **Yes** → You must figure your penalty.
  - **No** ↓
- **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.**

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 2022 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	42,536.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	1,362.
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	43,898.
5	Multiply line 4 by 90% (0.90) — 5: 39,508.		
6	Withholding taxes. **Don't** include estimated tax payments. See instructions	6	42,339.
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	1,559.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	186,559.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	39,508.

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 2021 or 2022, 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).

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

OMB No. 1545-0074

2022

Attachment Sequence No. **07**

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2]			
	3	Multiply line 2 by 7.5% (0.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 8 [X]	5a	13,445.	
	b	State and local real estate taxes (see instructions)	5b	15,126.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	28,571.	
	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	29,077.	STMT 7
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	29,077.
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	39,077.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box [ ]			

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

Your social [redacted] number

LAMAR P. & SUZAN P. FISHER

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		19.
	CENTENNIAL BANK		484.
	FROM K-1 - FISHER AUCTION CO		99.
	FROM K-1 - ESTATE OF LOUIS B. FISHER JR		130.
		1	
2	Add the amounts on line 1	2	732.
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	732.

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	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	

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 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. See instructions		X

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

[redacted] 12-07-22

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	19.							
B	CENTENNIAL BANK	484.							
C	FROM K-1 - FISHER AUCTION CO	99.							
D	FROM K-1 - ESTATE OF LOUIS B. FISHER JR	130.							
E									
F									
G									
H									
I									
J									
K									
Totals		732.							

	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									

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: LAMAR P. FISHER

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): REAL ESTATE

B Enter code from instructions: 531210

C Business name. If no separate business name, leave blank.: LAMAR P. FISHER

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.): 2112 E. ATLANTIC BLVD
City, town or post office, state, and ZIP code: POMPANO BEACH, FL 33062

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	19,200.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	19,200.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	19,200.
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	19,200.

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

8	Advertising	8		18	Office expense	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	
				27 a	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	0.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	19,200.
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	19,200.
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 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

2022

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 2022 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**	365		☐
B	1		**B**	365		☐
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)

Income:		Properties A	Properties B	Properties C
3 Rents received	3	21,726.	21,000.	
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7		865.	
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10	850.		
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13	7,269.		
14 Repairs	14		10,000.	
15 Supplies	15			
16 Taxes	16	1,293.	6,286.	
17 Utilities	17			
18 Depreciation expense or depletion	18	6,858.	6,250.	
19 Other (list) _____	19			
20 Total expenses. Add lines 5 through 19	20	16,270.	23,401.	
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	5,456.	-2,401.	
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	(2,401.)	( )

23a Total of all amounts reported on line 3 for all rental properties	23a	42,726.	
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	13,108.	
e Total of all amounts reported on line 20 for all properties	23e	39,671.	

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24		5,456.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		(2,401.)
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		3,055.

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

LAMAR P. & SUZAN P. FISHER [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	FISHER MCCLELLAN REAL ESTATE LLC	P		81-2266206		
B	FISHER AUCTION CO	S		59-2342559		
C	18 S. FEDERAL LLC	P		83-2844577		
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					31,424.
B			44,335.		
C			8,146.		
D					
29a Totals					31,424.
b Totals			52,481.		

30	Add columns (h) and (k) of line 29a	30	31,424.
31	Add columns (g), (i), and (j) of line 29b	31	(52,481.)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	-21,057.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	ESTATE OF LOUIS B. FISHER JR	92-6068703
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				13,676.
B				
34a Totals				13,676.
b Totals				

35	Add columns (d) and (f) of line 34a	35	13,676.
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	13,676.

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	-4,326.
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	STATEMENT 10 26,333.

Schedule E **PASSTHROUGH RECAP - BASIC INFORMATION** **2022**

LAMAR P. & SUZAN P. FISHER [redacted]

TSJ	TYPE	Schedule K-1 Line Reference: (1065/1120S/1041)			1/1/6	2/2/7	3/3/8	*	*	5/4/1	*	6a/5a/2a	6b/5b/2b	7/6/*	8/7/3	9a/8a/4a
		Entity No.	Act. No.	Name	Ordinary Income (Loss)	Rental Real Estate Inc. (Loss)	Other Rental Income (Loss)	Passive Activity Loss C/O	AMT Passive Activity Loss C/O	Interest	US Treasury Bond Interest	Dividends	Qualified Dividends	Royalties	Short-Term Capital Gain (Loss)	Net Long-Term Capital Gain (Loss)
T	P	7	7	FISHER MCCLELLAN REAL ESTATE LL	31,424.											
T	S	9	9	FISHER AUCTION CO	-44,335.					99.						
T	P	10	10	18 S. FEDERAL LLC		-8,146.										
T	E	11	11	ESTATE OF LOUIS B. FISHER JR						130.						
Totals					-12,911.	-8,146.				229.						
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					550.											
Totals						550.											
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	2022 Form 8801

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

Schedule E	PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS	2022

LAMAR P. & SUZAN P. FISHER [redacted]

Schedule K-1 Line Reference: (1065/1120S/1041)		17/15/*		15/13/13	*/*/10	*/*/11	18/16/14	18/16/*	18/16/*	*	*	*	*	*	*	*	*
Entity No.	Act. No.	AMT Adj. Gain or Loss	Reserved	Low Income Housing Cr Post '07	Estate Tax Deduction	Excess Deductions on Termination	Tax-exempt Interest Income	Other Tax-exempt Income	Nondeduc-tible Expenses	Section 1231 PAL Carryover	AMT Section 1231 PAL Carryover	ST Capital PAL C/O	AMT ST Capital PAL C/O	LT Capital PAL C/O	AMT LT Capital PAL C/O	Form 4797 Ordinary PAL C/O	AMT 4797 Ordinary PAL C/O
Totals																	
Component of:		Form 6251, Line 2m		Form 8586 Line 4	Schedule A, Line 16	Schedule A, Line 16	Schedule B, Line 1	Schedule B, Line 1	Form 6198, Line 4 Basic Lmt.	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c

Schedule K-1 Line Reference: (1065/1120S/1041)		*/*	13/12/*	13/12/*	13/12/*	13/*/*	13/*/*	13/*/*	11/10/5	*	9c/8c/4c	20/17/*	*	*/*/9	13/12/*	*	13/12/*
Entity No.	Act. No.	Section 179 Carryover	Charitable Contributions 30% Regular	Charitable Contributions 30% Special	Charitable Contributions 20%	Keogh Payments	SEP Payments	IRA Contributions	Other Portfolio Income (loss)	Other Nonportfolio Nonpassive income	Unrecaptured Section 1250 Gain	Investment Expenses	Investment Interest Expense C/O (Sch. E)	Nonpassive Depreciation and Amortization	Deductions Related to Portfolio Income (not 2%)	Medical Payments for 2% Owner	Section 59(e)(2) Expenditure
11	11								13,676.								
Totals									13,676.								
Component of:		Form 4562, Line 10	Schedule A, Lines 11 & 12	Schedule A, Lines 11 & 12	Schedule A, Lines 11 & 12	Form 1040, Schedule 1, Line 16	Form 1040, Schedule 1, Line 16	Form 1040, Schedule 1, Line 20	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule D, Line 19	Form 4952, Line 5	Form 4952, Line 2	Schedule E, Line 33	Schedule A, Line 16	Schedule A, Line 1	Schedule E, Page 2, Various

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

Schedule E	PASSTHROUGH RECAP - ADDITIONAL INFORMATION AND PRIOR YEAR AT-RISK CARRYOVERS	2022

LAMAR P. & SUZAN P. FISHER [redacted]

Schedule K-1 Line Reference: (1065/1120S/1041)		9b/8b/4b	*	15/13/13	*	*/*/13	15/13/13	15/13/13	15/13/*	15/13/13	17/15/12	17/15/*	17/15/*	17/15/*	17/15/*		
Entity No.	Act. No.	Net LT Capital Gain (Loss) 28%	Form 4684 Casualty or Theft Gain (Loss)	Federal Income Tax Withheld	State Income Tax Withheld	Estimated Tax Paid by a Trust	Qualified Rehabilitation Expenditures Credit	Biofuel Producer Credit	Patrons Credit	Work Opportunity Credit	Form 6251 Depletion (Not Oil and Gas)	Form 6251 Interest Deduction Adjustments	Form 6251 Incentive Stock Options	Form 6251 Passive Activities	Form 6251 Tax-exempt Interest P.A. Bonds		
11	11			3,071.													
Totals				3,071.													
Component of:		Schedule D, Line 18	Form 4684, Section B	Form 1040, Line 25c	Schedule A, Line 5	Form 1040, Line 26	Form 3468, Line 10	Form 6478, Line 3	Form 5884, Line 3	Form 5884, Line 3	Form 6251, Line 2d	Form 6251, Line 2c	Form 6251, Line 2i	Form 6251, Line 2m	Form 6251, Line 2g		

Schedule K-1 Line Reference: (1065/1120S/1041)		*	*	*	*	*	*	*	*	*	*	*	*				
Entity No.	Act. No.	Schedule E At-Risk Carryover	AMT Schedule E At-Risk Carryover	ST At-Risk Carryover	AMT ST At-Risk Carryover	LT At-Risk Carryover	AMT LT At-Risk Carryover	Sec. 1231 At-Risk Carryover	AMT Sec. 1231 At-Risk Carryover	4797-Ord. At-Risk Carryover	AMT 4797-Ord. At-Risk Carryover	Other At-Risk Carryovers	AMT Other At- Risk Carryovers				
Totals																	
Component of:		Form 6198, Line 1	Form 6198 AMT, Line 1	Form 6198, Line 2a	Form 6198 AMT, Line 2a	Form 6198, Line 2a	Form 6198 AMT, Line 2a	Form 6198, Line 2a	Form 6198 AMT, Line 2a	Form 6198, Line 2b	Form 6198 AMT, Line 2b	Form 6198, Various	Form 6198 AMT, Various				

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

Schedule E **PASSTHROUGH RECAP - QUALIFIED BUSINESS INCOME DEDUCTION** **2022**

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 Gain or Loss	Other Income	Other Deductions	Reserved	Depletion	Depletion Adjustments	Sec 59(e)(2) Expenditures	Sec 59(e)(2) Expenditures Adjustments	W-2 Wages	Unajusted Basis	REIT Dividends	PTP Income Override
9	9												317,097.	41,199.		
10	10													171,467.		
Totals													317,097.	212,666.		
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	
7	7	31,424.														
9	9	-44,335.														
10	10	-8,146.														
Totals		-21,057.														
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	

2022 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.	59,316.		6,327.	65,643.
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.	1,248.		138.	1,386.
5	HURRICANE SHUTTERS	12/01/12	150DB	15.00	MQ	17	750.			375.	375.	244.		22.	266.
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.	4,095.		371.	4,466.
	TOTAL SCH E DEPRECIATION						383,172.			6,972.	376,200.	65,228.		6,858.	72,086.

[redacted] 04-01-22

(D) - Asset disposed

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

2022 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
8	1624 SE 1ST STREET - BUILDING	07/01/22	SL	27.50	MM	19	375,000.				375,000.			6,250.	6,250.
9	LAND - 1624 SE 1ST STREET	07/01/22	L				125,000.				125,000.			0.	0.
	TOTAL SCH E DEPRECIATION						500,000.				500,000.			6,250.	6,250.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						0.		0.	0.	0.	0.			0.
	ACQUISITIONS						500,000.		0.	0.	500,000.	0.			6,250.
	DISPOSITIONS/RETIRED						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						500,000.		0.	0.	500,000.	0.			6,250.

[redacted] 04-01-22

(D) - Asset disposed

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

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)
LAMAR P. FISHER

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 Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A If you received social security retirement or disability benefits, enter the amount of Conservation Reserve	1a	
b	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 SEE STATEMENT 11	2	19,200.
3	Combine lines 1a, 1b, and 2	3	19,200.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	17,731.
	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	17,731.
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	17,731.
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: 236,717.		
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	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	10	
11	Multiply line 6 by 2.9% (0.029)	11	514.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**	12	514.
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: 257.		

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 (2/3) 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 (2/3) 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.

DOES NOT APPLY

Form **6251**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax - Individuals

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

OMB No. 1545-0074

2022

Attachment Sequence No. **32**

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

Part I Alternative Minimum Taxable Income

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	228,603.
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 $776,100, see instructions.)	4	238,603.

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 — $539,900 — $75,900 Married filing jointly or qualifying widow(er) — 1,079,800 — 118,100 Married filing separately — 539,900 — 59,050 If line 4 is **over** the amount shown above for your filing status, see instructions.	5	118,100.
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	120,503.
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 $206,100 or less ($103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result.	7	31,331.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	31,331.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	42,536.
11	**AMT.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

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

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15
16	Enter the **smaller** of line 12 or line 15	16
17	Subtract line 16 from line 12	17
18	If line 17 is $206,100 or less ($103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result	18
19	Enter: • $83,350 if married filing jointly or qualifying widow(er), • $41,675 if single or married filing separately, or • $55,800 if head of household.	19
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20
21	Subtract line 20 from line 19. If zero or less, enter -0-	21
22	Enter the **smaller** of line 12 or line 13	22
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	23
24	Subtract line 23 from line 22	24
25	Enter: • $459,750 if single, • $258,600 if married filing separately, • $517,200 if married filing jointly or qualifying widow(er), or • $488,500 if head of household.	25
26	Enter the amount from line 21	26
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27
28	Add line 26 and line 27	28
29	Subtract line 28 from line 25. If zero or less, enter -0-	29
30	Enter the smaller of line 24 or line 29	30
31	Multiply line 30 by 15% (0.15)	31
32	Add lines 23 and 30	32
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	
33	Subtract line 32 from line 22	33
34	Multiply line 33 by 20% (0.20)	34
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	
35	Add lines 17, 32, and 33	35
36	Subtract line 35 from line 12	36
37	Multiply line 36 by 25% (0.25)	37
38	Add lines 18, 31, 34, and 37	38
39	If line 12 is $206,100 or less ($103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $4,122 ($2,061 if married filing separately) from the result	39
40	Enter the **smaller** of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112								
1	BUILDING - E. ATLANTIC	08 23 12	SL	39.00	246,772.	59,316.	6,327.	6,327.	0.
4	BUILDING IMPROVEMENTS	12 01 12	SL	39.00	5,366.	1,248.	138.	138.	0.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	244.	22.	22.	0.
7	PARTITIONS	12 01 12	150DB	15.00	12,544.	4,095.	371.	371.	0.
	** SUBTOTAL **				265,432.	64,903.	6,858.	6,858.	0.
	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPA								
8	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	375,000.	0.	6,250.	6,250.	0.
	** SUBTOTAL **				375,000.	0.	6,250.	6,250.	0.
	*** GRAND TOTAL ***				640,432.	64,903.	13,108.	13,108.	0.

[redacted]
04-01-22

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

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 2022. See instructions			[X] Self-only [ ] Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made in 2023 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	4,650.
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	4,650.
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	4,650.
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	4,650.
9	Employer contributions made to your HSAs for 2022	9 3,700.		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	3,700.
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	950.
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 **Caution:** If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		13	

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

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	3,226.
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	3,226.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	3,226.
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	

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

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 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	FISHER MCCLELLAN REAL ESTATE LLC	81-2266206	31,424.
ii	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 211	[redacted]	5,456.
iii	18 S. FEDERAL LLC	83-2844577	-8,146.
iv	FISHER AUCTION CO	59-2342559	-44,335.
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-15,601.		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.		
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			
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			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	
11	Taxable income before qualified business income deduction	11	228,603.		
12	Net capital gain (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	228,603.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	45,721.
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			15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(15,601.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

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, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2022

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	251,797.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	251,797.		
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	1,797.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II			7	16.

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- (Form 1040-PR or 1040-SS filers, see instructions.)	8	17,731.		
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	250,000.		
10	Enter the amount from line 4	10	251,797.		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	0.		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	17,731.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III			13	160.

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-PR or 1040-SS filers, see instructions), and go to Part V			18	176.

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	3,651.		
20	Enter the amount from line 1	20	251,797.		
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,651.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	0.
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-PR or 1040-SS filers, see instructions)			24	

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

2022

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	732.
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions) SEE STATEMENT 12			3	18,413.
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	14,874.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 13	4b	-1,198.		
c	Combine lines 4a and 4b			4c	13,676.
5a	Net gain or loss from disposition of property (see instructions)	5a			
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	
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	32,821.

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	32,821.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	267,680.		
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	17,680.		
16	Enter the smaller of line 12 or line 15			16	17,680.
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	672.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return. SCHEDULE E- 2

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

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
LAMAR P. & SUZAN P. FISHER	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMP	[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	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

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	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. 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 2022	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 2022 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	7/22	375,000.	27.5 yrs.	MM	S/L	6,250.
		/		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 2022 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	6,250.
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	

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

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

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

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

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

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

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

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

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

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

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year:					
43 Amortization of costs that began before your 2022 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

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, 2022

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, 2022, Lamar P. & Suzan P. Fisher Were a qualifying taxpayer as defined by IRC Sec. 469(c)(7)(B).

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.	99,524.	10,286.			7,782.	1,820.
S	FISHER AUCTION CO., INC.	15,080.	208.			935.	219.
T	BROWARD COUNTY	107,965.	18,757.			6,894.	1,612.
TOTALS		222,569.	29,251.			15,611.	3,651.

FORM 1040	PENSIONS AND ANNUITIES	STATEMENT 2
ALLIANZ LIFE INSURANCE COMPANY		
AMOUNT RECEIVED THIS YEAR	145,778.	
NONTAXABLE AMOUNT	127,365.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		18,413.
POMPANO BEACH GEN EMPLOYEE		
AMOUNT RECEIVED THIS YEAR	11,349.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		11,349.
TOTAL INCLUDED IN FORM 1040, LINE 5B		29,762.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT 3
T S -	DESCRIPTION	AMOUNT
T	FISHER AUCTION CO., INC.	10,286.
S	FISHER AUCTION CO., INC.	208.
T	BROWARD COUNTY	18,757.
TOTAL TO FORM 1040, LINE 25A		29,251.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT 4
T S -	DESCRIPTION	AMOUNT
T	ALLIANZ LIFE INSURANCE COMPANY	3,683.
T	POMPANO BEACH GEN EMPLOYEE	772.
TOTAL TO FORM 1040, LINE 25B		4,455.

FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 5

TS - T DESCRIPTION	AMOUNT
ESTATE OF LOUIS B. FISHER JR	3,071.
TOTAL TO FORM 1040, LINE 25C	3,071.

SCHEDULE 3 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 6

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $9,114.00 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	14,676.	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	14,676.	935.
4. SOCIAL SECURITY TAX LIMIT	9,114.	9,114.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 11.	5,562.	0.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 7

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
MISCELLANEOUS		28,527.	
FROM K-1 - FISHER AUCTION CO		550.	
SUBTOTALS		29,077.	
TOTAL TO SCHEDULE A, LINE 11			29,077.

SCHEDULE A STATE AND LOCAL GENERAL SALES TAXES STATEMENT 8

DESCRIPTION	AMOUNT
STATE SALES TAX	1,899.
LOCAL SALES TAX	317.
SALES TAX PAID ON SPECIFIED ITEMS	11,229.
TOTAL TO SCHEDULE A, LINE 5A	13,445.

SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 9

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA		1,899.
	IF, FOR ALL OF 2022, 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 ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2022? 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 2022? 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.		317.
6A	ADD LINE 1 AND LINE 6.		2,216.
6B	PART-YEAR DAYS RATE.		1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.		2,216.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.		11,229.
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.		13,445.

SCHEDULE E RECONCILIATION FOR REAL ESTATE PROFESSIONALS STATEMENT 10

FORM	DESCRIPTION	AMOUNT
SCH E P2	FISHER MCCLELLAN REAL ESTATE LLC	31,424.
SCH E P2	18 S. FEDERAL LLC	-8,146.
SCH E P1	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC BLVD, POMPANO BEA	5,456.
SCH E P1	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 33060	-2,401.
TOTAL TO SCHEDULE E, LINE 43		26,333.

SCHEDULE SE NON-FARM INCOME STATEMENT 11

DESCRIPTION	AMOUNT
REAL ESTATE	19,200.
TOTAL TO SCHEDULE SE, LINE 2	19,200.

FORM 8960 ANNUITIES FROM NONQUALIFIED PLANS STATEMENT 12

ALLIANZ LIFE INSURANCE COMPANY	18,413.
AMOUNT TO FORM 8960, LINE 3	18,413.

FORM 8960 TRADE OR BUSINESS INCOME STATEMENT 13

FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B	-5,456.
RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 3	2,401.
FISHER MCCLELLAN REAL ESTATE LLC	-31,424.
FISHER AUCTION CO	44,335.
18 S. FEDERAL LLC	8,146.
LAMAR P. FISHER	-19,200.
AMOUNT TO FORM 8960, LINE 4B	-1,198.

- 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.	59,316.		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.	1,248.		138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	17	750.		375.	375.	244.		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.	4,095.		371.
8	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	19H	375,000.			375,000.			6,250.
9	LAND - 1624 SE 1ST STREET	07 01 22	L			125,000.			125,000.			0.
	TOTAL SCH E DEPRECIATION					383,172.		6,972.	376,200.	65,228.		6,858.
	TOTAL SCH E DEPRECIATION					500,000.			500,000.			6,250.
	CURRENT ACTIVITY											
	BEGINNING BALANCE					383,172.		6,972.	376,200.	65,228.		
	ACQUISITIONS					500,000.			500,000.	0.		
	DISPOSITIONS					0.			0.	0.		
	ENDING BALANCE					883,172.		6,972.	876,200.	65,228.		

[redacted]

(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.	65,643.	6,327.
	AMT DEPRECIATION		SL	39.00				65,643.	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.	1,386.	138.
	AMT DEPRECIATION		SL	39.00				1,386.	138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	375.	375.	266.	22.
	AMT DEPRECIATION		150DB	15.00				266.	22.
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.	4,466.	370.
	AMT DEPRECIATION		150DB	15.00				4,466.	370.
8	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	375,000.		375,000.	6,250.	13,636.
	AMT DEPRECIATION		SL	27.50				6,250.	13,636.
9	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.	72,086.	6,857.
	TOTAL SCH E AMT DEPRECIATION							72,086.	6,857.
	TOTAL SCH E DEPRECIATION				500,000.		500,000.	6,250.	13,636.
	TOTAL SCH E AMT DEPRECIATION							6,250.	13,636.

(D) - Asset disposed

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

ACCOUNT(S) INCLUDED IN THIS REPORT

Morgan Stanley

GBWM CAG | **Reporting Currency: USD**

MORGAN STANLEY WEALTH MANAGEMENT

Account Name	er	Account Type/ Manager Name	Date Opened/ Date Closed	Total Value ($) 12/31/22	% of Portfolio 12/31/22
FISHER AUCTION CO., INC PSP	[redacted]9	Select UMA RPM - RPM PS Trustee Directed	09/22/17 -	636,367.88	70.13
LAMAR FISHER	[redacted]0	Amer Fds Ret Income Mod MAPS - Traditional Inherited IRA	04/04/17 -	96,339.27	10.62
LAMAR FISHER	[redacted]	Traditional IRA	04/04/17 -	16,046.82	1.77
LAMAR FISHER	[redacted]	RPM 401(k) Individual Participant	06/07/17 -	158,611.32	17.48
Morgan Stanley Wealth Management Total				**907,365.29**	**100.00**
Total Portfolio				**907,365.29**	**100.00**

Investment, insurance and annuity products offered through Morgan Stanley Smith Barney LLC are: NOT FDIC INSURED | MAY LOSE VALUE | NOT BANK GUARANTEED | NOT A BANK DEPOSIT | NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY.
All content within this Document applies to the accounts listed above or a subset thereof, unless otherwise indicated.

GBWM CAG

As of December 31, 2022 | Reporting Currency: USD

Product/ Security Description	Quantity	Avg. Unit Cost ($)/ Total Cost ($)	Price ($)	MKT VAL ($)	Unrealized Gain/Loss ($)	Accrued Income ($)	Estimated Annual Income ($)	Current Yield (%)/ Yield on Cost (%)	% of Portfolio
Cash, MMF and Bank Deposits		**-**		**9,244.20**	**-**	**-**	**0.52**		**1.02**
Cash	192.08	- -	1.000	192.08	-	-	-	- -	0.02
Cash	-327.43 S	- -	1.000	-327.43	-	-	-	- -	-0.04
BANK DEPOSIT PROGRAM *Symbol: BDPS*	9,379.55	- -	1.000	9,379.55	-	-	0.52	- -	1.03
Exchange Traded/ Closed End Funds		**88,406.20**		**95,521.66**	**7,115.46**	**-**	**2,135.39**		**10.53**
ISHARES INC MSCI JAPAN ETF *Symbol: EWJ, Curr Yield: 1.230%, Div$: 0.67*	338.00	62.83 21,238.16	54.440	18,400.72	-2,837.44	-	239.56	1.23 1.07	2.03
ISHARES CORE MSCI EAFE ETF *Symbol: IEFA, Curr Yield: 2.700%, Div$: 1.67*	263.00	62.94 16,552.30	61.640	16,211.32	-340.98	-	901.20	2.70 2.64	1.79
ISHARES CORE MSCI EMERGING *Symbol: IEMG, Curr Yield: 2.700%, Div$: 1.26*	271.00	52.56 14,244.37	46.700	12,655.70	-1,588.67	-	245.35	2.70 2.40	1.39
ISHARES RUSSELL 1000 VALUE ETF *Symbol: IWD, Curr Yield: 2.140%, Div$: 3.25*	208.00	119.06 24,764.41	151.650	31,543.20	6,778.79	-	605.43	2.14 2.73	3.48
ISHARES RUSSELL 1000 GRW ETF *Symbol: IWF, Curr Yield: 0.900%, Div$: 1.95*	78.00	148.81 11,606.96	214.240	16,710.72	5,103.76	-	143.85	0.90 1.30	1.84
Mutual Funds		**689,993.57**		**629,426.15**	**-60,567.45**	**-**	**26,114.80**		**69.37**
AMERICAN BD FD OF AMERICA F2 *Symbol: ABNFX, Div$: 0.33*	418.42	13.16 5,508.37	11.380	4,761.67	-746.71	-	161.34	2.89 2.50	0.52
AMERICAN BALANCED F2 *Symbol: AMBFX, Div$: 0.46*	495.98	28.59 14,177.92	28.740	14,254.38	76.46	-	229.00	1.60 1.61	1.57
AMERICAN INC FD OF AMERICA F2 *Symbol: AMEFX, Div$: 0.71*	1,014.02	23.08 23,401.88	22.600	22,916.94	-484.94	-	732.00	3.13 3.07	2.53

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Product/ Security Description	Quantity	Avg. Unit Cost ($)/ Total Cost ($)	Price ($)	MKT VAL ($)	Unrealized Gain/Loss ($)	Accrued Income ($)	Estimated Annual Income ($)	Current Yield (%)/ Yield on Cost (%)	% of Portfolio
Mutual Funds (Continued)		**689,993.57**		**629,426.15**	**-60,567.45**	**-**	**26,114.80**		**69.37**
AMERICAN MUTUAL F2 *Symbol: AMRFX, Div$: 0.93*	99.08	42.85 4,245.59	48.400	4,795.52	549.92	-	92.33	1.92 2.17	0.53
AMERICAN STRATEGIC BOND F2 *Symbol: ANBFX, Div$: 0.29*	610.20	11.22 6,845.95	9.420	5,748.09	-1,097.86	-	170.19	3.07 2.58	0.63
AMERICAN INFL LNKD BD F2 *Symbol: BFIGX, Div$: 0.59*	526.26	9.97 5,245.92	9.120	4,799.51	-446.40	-	310.00	6.46 5.91	0.53
BLACKSTONE ALT MULTI-STRAT I *Symbol: BXMIX*	5,627.63	10.80 60,767.40	10.110	56,895.29	-3,872.12	-	-	- -	6.27
AMERICAN CAP INC BUILDER F2 *Symbol: CAIFX, Div$: 1.82*	214.80	61.51 13,211.73	62.920	13,515.15	303.43	-	400.00	2.89 2.96	1.49
COHEN & STEERS GLB RLTY FOC I *Symbol: CSSPX, Div$: 1.46*	248.66	57.50 14,298.43	48.400	12,035.34	-2,263.09	-	182.00	3.02 2.54	1.33
E V INCOME FUND OF BOSTON I *Symbol: EIBIX, Div$: 0.29*	2,583.52	5.76 14,892.08	4.870	12,581.73	-2,310.35	-	808.54	5.93 5.01	1.39
E V ATLANTA CAP SMID CAP I *Symbol: EISMX*	353.08	41.90 14,794.90	34.160	12,061.35	-2,733.55	-	-	- -	1.33
FEDERATED HRMS TTL RET BD IS *Symbol: FTRBX, Div$: 0.29*	3,322.06	10.02 33,286.99	9.470	31,459.86	-1,827.13	-	1,280.55	3.09 2.92	3.47
AMERICAN GLOBAL BALANCED F2 *Symbol: GBLFX, Div$: 0.57*	146.60	33.28 4,879.70	32.490	4,763.16	-116.54	-	76.00	1.75 1.71	0.52
GOLDMAN SACHS ABSLT RET TRCK I *Symbol: GJRTX, Div$: 0.35*	6,143.31	10.32 63,397.96	8.730	53,631.06	-9,766.90	-	2,150.00	4.00 3.38	5.91
JOHN HANCOCK INTL GROWTH I	637.75	28.67 18,282.37	22.430	14,304.73	-3,977.63	-	-	- -	1.58

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Product/ Security Description	Quantity	Avg. Unit Cost ($)/ Total Cost ($)	Price ($)	MKT VAL ($)	Unrealized Gain/Loss ($)	Accrued Income ($)	Estimated Annual Income ($)	Current Yield (%)/ Yield on Cost (%)	% of Portfolio
Mutual Funds (Continued)		**689,993.57**		**629,426.15**	**-60,567.45**	-	**26,114.80**		**69.37**
Symbol: GOGIX									
ABRDN US SMALL CAP EQ INST	581.67	44.99 26,171.88	31.230	18,165.40	-8,006.49	-	-	- -	2.00
Symbol: GSCIX									
COLUMBIA DIVIDEND INCOME INST	447.81	22.70 10,165.19	28.930	12,955.03	2,789.84	-	260.98	1.92 2.45	1.43
Symbol: GSFTX, Div$: 0.56									
GOLDMAN SACHS GQG INTL OPP I	1,319.22	15.52 20,474.18	16.610	21,912.28	1,438.10	-	1,071.00	4.88 5.22	2.41
Symbol: GSIMX, Div$: 0.81									
AMERICAN US GOVERNMENT SEC F-2	389.67	13.97 5,444.65	12.260	4,777.37	-667.29	-	147.68	2.87 2.52	0.53
Symbol: GVTFX, Div$: 0.35									
JPMORGAN VALUE ADVANTAGE I	352.52	34.37 12,116.81	34.720	12,239.32	122.51	-	209.00	1.70 1.72	1.35
Symbol: JVASX, Div$: 0.59									
LOOMIS GROWTH Y	848.82	16.45 13,965.49	16.280	13,818.79	-146.69	-	-	- -	1.52
Symbol: LSGRX									
BLACKROCK TOTAL RET I	7,616.55	11.93 90,858.07	9.880	75,251.54	-15,606.53	-	3,240.24	2.87 2.38	8.29
Symbol: MAHQX, Div$: 0.28									
AMERICAN MULTI SECTOR INC F2	957.68	10.60 10,154.09	8.950	8,571.20	-1,582.90	-	496.41	4.69 3.96	0.94
Symbol: MIAYX, Div$: 0.42									
OAKMARK INTERNATIONAL INST	907.31	25.43 23,073.17	22.950	20,822.83	-2,250.34	-	689.00	3.30 2.98	2.29
Symbol: OANIX, Div$: 0.76									
PIMCO COMM REAL RET STRAT I2	2,484.04	4.77 11,847.25	4.860	12,072.45	225.20	-	7,649.68	46.39 47.27	1.33
Symbol: PCRPX, Div$: 2.26									
PIMCO SHORT TERM I2	8,627.00	9.81 84,627.15	9.450	81,525.13	-3,102.01	-	3,007.10	1.48 1.43	8.98
Symbol: PTSPX, Div$: 0.14									

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Product/ Security Description	Quantity	Avg. Unit Cost ($)/ Total Cost ($)	Price ($)	MKT VAL ($)	Unrealized Gain/Loss ($)	Accrued Income ($)	Estimated Annual Income ($)	Current Yield (%)/ Yield on Cost (%)	% of Portfolio
Mutual Funds (Continued)		**689,993.57**		**629,426.15**	**-60,567.45**	**-**	**26,114.80**		**69.37**
HARTFORD SCHRODER EM MKT EQ I *Symbol: SEMNX, Div$: 0.27*	1,553.65	15.68 24,357.67	14.550	22,605.59	-1,752.09	-	419.00	1.85 1.72	2.49
TORTOISE MLP & PIPELINE INST *Symbol: TORIX, Div$: 0.69*	1,534.30	10.31 15,822.98	13.030	19,991.97	4,168.99	-	841.46	5.28 6.67	2.20
WESTERN ASSET CORE PLUS BD I *Symbol: WACPX, Div$: 0.32*	3,155.19	11.22 35,401.23	9.370	29,564.13	-5,837.10	-	1,347.69	3.38 2.82	3.26
AMERICAN CAP WRLD GR & INC F2 *Symbol: WGIFX, Div$: 1.00*	128.73	64.30 8,276.57	51.500	6,629.34	-1,647.24	-	143.61	1.94 1.55	0.73
Unit Investment Trusts		**18,277.30**		**14,561.96**	**-3,715.34**	**-**	**51.56**		**1.60**
UNIT MORGAN STANLEY STOCKS FOR2023 *Symbol: MSEQ23, Div$: 0.11*	869.00	11.68 10,150.62	9.604	8,345.78	-1,804.84	-	40.52	- -	0.92
UNIT MORGAN STANLEY SEEKING THE NEXT FAANGS 2 *Symbol: MSSNF2, Div$: 0.04*	783.00	10.38 8,126.68	7.939	6,216.18	-1,910.50	-	11.04	- -	0.69
Annuities and Insurance		**-**		**158,611.32**	**-**	**-**	**-**		**17.48**
ALLIANZ VISION *Cusip: 018817155, Net Invested Premium($): 150000.0000, Gross Accumulated Value: 158611.3199*	150,000.00	- -	-	158,611.32	-	-	-	- -	17.48
Total Portfolio:		**796,677.07**		**907,365.29**	**-57,167.33**	**-**	**28,302.27**		**100.00**

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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 $1,400,000.00 (Own Jointly with Wife)
-Cooperative Apartment: 1041 Hillsboro Mile, E20, Hillsboro Beach, FL valued at $290,000.00 (Own Jointly with Wife-Stock Certificate)
-Cooperative Apartment: 1045 Hillsboro Mile, A2, A5, 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 $750,000.00 (Own 1/3 through 18 S Federal LLC or $350,000.00)

PART C – LIABILITIES: (Additional)

-Lexus Auto Lease: $578.05 Per Month

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