2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/13/2024

General Information

Name: Hon Lamar Paul Fisher

PID 71304

AGENCY INFORMATION

Organization	Suborganization	Title
Broward County	Elected Constitutional Officer	County Commissioner, District 4
Broward County	Fire Rescue Council	County Commissioner, District 4
Broward County	Fort Lauderdale-Hollywood Airport	County Commissioner, District 4
Broward County	Planning Council	

Net Worth

My Net Worth as of December 31, 2023 was $ 6,726,115.00.

Filed with COE: 06/13/2024

Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds $1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is $ 275,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
Residence	$ 1,500,000.00
Cooperative Apartment	$ 600,000.00
Commercial Office Building	$ 1,100,000.00
Commercial Retail Building	$ 334,000.00
Rental Home	$ 550,000.00
See Attached	

Liabilities

LIABILITIES IN EXCESS OF $1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Bank of America	PO Box 45224, Jacksonville, FL 32232-5224	$ 65,000.00
Private Lender	18 S. Federal Highway, Pompano Beach, FL 33060	$ 200,000.00
See Attached		

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Filed with COE: 06/13/2024

Income

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2023 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☑ I elect to file a copy of my 2023 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

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

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

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
Fisher McClellan Real Estate	Fisher Auction Company	2112 E. Atlantic Boulevard	Real Estate Brokerage
See Attached			

Interests in Specified Businesses

Business Entity # 1
N/A

Filed with COE: 06/13/2024

Training

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

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

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

Signature of Reporting Official or Candidate

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

Lamar Paul Fisher

Digitally signed: **06/13/2024**

Filed with COE: 06/13/2024

CITRIN COOPERMAN ADVISORS LLC
6550 N. FEDERAL HIGHWAY, 4TH FLOOR
FT. LAUDERDALE, FL 33308

LAMAR P. & SUZAN P. FISHER
290 S.E. 5TH TERRACE
POMPANO BEACH, FL 33060

[redacted]

[redacted]
04-01-23

Federal Tax Comparison for Married Filing Jointly and Separately

	Taxpayer	Spouse	Married Filing Separately	Married Filing Jointly
Total Income	540,432.	22,413.	562,845.	561,175.
Less: Adjustments	202.		202.	202.
Adjusted Gross Income	540,230.	22,413.	562,643.	560,973.
Standard/Itemized Deductions	13,850.	13,850.	27,700.	40,995.
Qualified business inc deduction	41,548.		41,548.	41,548.
Taxable Income	484,832.	8,563.	493,395.	478,430.
Total Tax (regular & AMT)	143,913.	588.	144,501.	110,224.
Less: Credits				
Add: Other Taxes	2,596.		2,596.	1,822.
Less: Earned Income Credit				
Less: Additional child tax credit				
Less: Payments (excludes ext.)	42,886.	52.	42,938.	42,938.
Tax Underpayment/(Overpayment)	103,623.	536.	104,159.	69,108.

MARRIED FILING JOINTLY PRODUCED AN ESTIMATED SAVINGS OF 35,051.

Tax Return Carryovers to 2024

NAME: LAMAR P. & SUZAN P. FISHER ID Number: [redacted]

Disallowing Form	Description	Originating Form	Entity/ Activity	St/ City	Amount
SCH D	LONG-TERM CAPITAL LOSS	SCH D			1,099.
SCHD AMT	LONG-TERM CAPITAL LOSS	SCHD AMT			1,099.

[redacted] 04-01-23

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

U.S. Individual Income Tax Return

2023 OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending See separate instructions.

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

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

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

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

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

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

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

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] Yes [X] No

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

Age/Blindness You: [ ] Were born before January 2, 1959 [ ] Are blind Spouse: [ ] Was born before January 2, 1959 [ ] 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.

Attach Sch. B if required.

Standard Deduction for -
- Single or Married filing separately, $13,850
- Married filing jointly or Qualifying surviving spouse, $27,700
- Head of household, $20,800
- If you checked any box under Standard Deduction, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions) STMT 1			1a	248,966.
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	
i	Nontaxable combat pay election (see instructions) 1i				
z	Add lines 1a through 1h			1z	248,966.
2a	Tax-exempt interest 2a		b Taxable interest	2b	24,728.
3a	Qualified dividends 3a	5,079.	b Ordinary dividends	3b	5,592.
4a	IRA distributions 4a		b Taxable amount	4b	4,817.
5a	Pensions and annuities 5a		b Taxable amount	5b	14,712.
6a	Social security benefits 6a		b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) [ ]				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here [ ]			7	-3,000.
8	Additional income from Schedule 1, line 10			8	265,360.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	561,175.
10	Adjustments to income from Schedule 1, line 26			10	202.
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	560,973.
12	**Standard deduction or itemized deductions** (from Schedule A)			12	40,995.
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	41,548.
14	Add lines 12 and 13			14	82,543.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	478,430.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	110,224.
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	110,224.
	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	110,224.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	1,822.
	24	Add lines 22 and 23. This is your **total tax**		24	112,046.
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2 SEE STATEMENT 6	25a 35,604.		
	b	Form(s) 1099 SEE STATEMENT 7	25b 940.		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	36,544.
If you have a qualifying child, attach Sch. EIC.	26	2023 estimated tax payments and amount applied from 2022 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 6,394.		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	6,394.
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	42,938.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐		35a	
Direct deposit? See instructions.	b	Routing number	c Type: ☐ Checking ☐ Savings		
	d	Account number			
	36	Amount of line 34 you want **applied to your 2024 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	69,108.
	38	Estimated tax penalty (see instructions)	38		

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

Designee's name JOSEPH LEO | Phone no. 954-771-0896 | Personal identification number (PIN) [redacted]

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		EXECUTIVE	
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	

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

Phone no. 954-942-0917 | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
JOSEPH LEO	JOSEPH LEO	03/21/24	P00425026	☐ Self-employed

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

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

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

2023

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	15,037.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	250,323.
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. This is your **additional income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	265,360.

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

Schedule 1 (Form 1040) 2023

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	202.
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction			20	
21	Student loan interest deduction			21	
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10			26	202.

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

2023

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	403.
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	381.
12	Net investment income tax. Attach Form 8960			12	1,038.
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	1,822.

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

2023

Attachment Sequence No. **03**

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

LAMAR P. & SUZAN P. FISHER

Your social security number [redacted]

Part I Nonrefundable Credits

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

(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 8			11	6,394.
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Credit for repayment of amounts included in income from earlier years	13b			
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
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	6,394.

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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

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

OMB No.1545-0140

2023

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** → 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.**
- **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.**

Part I Required Annual Payment

1	Enter your 2023 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	110,224.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	1,822.
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	112,046.
5	Multiply line 4 by 90% (0.90) — 5: 100,841.		
6	Withholding taxes. **Don't** include estimated tax payments. See instructions	6	42,938.
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	69,108.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	48,288.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	48,288.

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 2022 or 2023, 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).

Part III Penalty Computation (See the instructions if you're filing Form 1040-NR.)

Section A - Figure Your Underpayment		Payment Due Dates (a) 4/15/23	(b) 6/15/23	(c) 9/15/23	(d) 1/15/24
10 **Required installments.** If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	10	12,072.	12,072.	12,072.	12,072.
11 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. **Don't file Form 2210 unless you checked a box in Part II**	11	10,735.	10,735.	10,735.	10,733.
Complete lines 12 through 18 of one column before going to line 12 of the next column.					
12 Enter the amount, if any, from line 18 in the previous column	12				
13 Add lines 11 and 12	13		10,735.	10,735.	10,733.
14 Add the amounts on lines 16 and 17 in the previous column	14		1,337.	2,674.	4,011.
15 Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	10,735.	9,398.	8,061.	6,722.
16 If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17 **Underpayment.** If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	1,337.	2,674.	4,011.	5,350.
18 Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

19 **Penalty.** Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. **Don't file Form 2210 unless you checked a box in Part II**	19	275.

Form 2210 (2023)

SEE ATTACHED WORKSHEET

[redacted] 01-11-24

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s)					Identifying Number
LAMAR P. & SUZAN P. FISHER					[redacted]
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/23	12,072.	12,072.			
04/15/23	-10,735.	1,337.	61	.000191781	16.
06/15/23	12,072.	13,409.			
06/15/23	-10,735.	2,674.	92	.000191781	47.
09/15/23	12,072.	14,746.			
09/15/23	-10,735.	4,011.	15	.000191781	12.
09/30/23	0.	4,011.	92	.000219178	81.
12/31/23	0.	4,011.	15	.000218579	13.
01/15/24	12,072.	16,083.			
01/15/24	-10,733.	5,350.	91	.000218579	106.

Penalty Due (Sum of Column F). ..... 275.

* Date of estimated tax payment, withholding credit date or installment due date.

[redacted]
04-01-23

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

OMB No. 1545-0074

2023

Attachment Sequence No. **07**

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

Your social security number

[redacted]

LAMAR P. & SUZAN P. FISHER

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2]			
	3	Multiply line 2 by 7.5% (0.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 10 [X]	5a	2,597.	
	b	State and local real estate taxes (see instructions)	5b	14,668.	
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	17,265.	
	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	30,995.	STMT 9
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 30,995.
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 40,995.
	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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **08**

Name(s) shown on return

Your social security number

LAMAR P. & SUZAN P. FISHER

[redacted]

Part I Interest

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:		
	BANK UNITED		1,483.
	CENTENNIAL BANK		7,769.
	FROM K-1 - FISHER AUCTION CO		6,537.
	FROM K-1 - ESTATE OF LOUIS B. FISHER JR		7,830.
	FROM K-1 - ESTATE OF LOUIS B. FISHER JR		1,109.
		1	
2	Add the amounts on line 1	2	24,728.
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	24,728.

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

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

Part II Ordinary Dividends

			Amount
5	List name of payer:		
	COMPUTERSHARE - EXXON MOBILE		1,773.
	COMPUTERSHARE - INTERNATIONAL PAPER		215.
	COMPUTERSHARE - PRINCIPAL		3,091.
	FROM K-1 - ESTATE OF LOUIS B. FISHER JR		513.
		5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6	5,592.

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 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located		
8	During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

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

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	1,483.							
B	CENTENNIAL BANK	7,769.							
C	COMPUTERSHARE - EXXON MOBILE							1,773.	1,773.
D	COMPUTERSHARE - INTERNATIONAL PAPER							215.	215.
E	COMPUTERSHARE - PRINCIPAL							3,091.	3,091.
F	FROM K-1 - FISHER AUCTION CO	6,537.							
G	FROM K-1 - ESTATE OF LOUIS B. FISHER JR	7,830.						513.	
H	FROM K-1 - ESTATE OF LOUIS B. FISHER JR		1,109.						
I									
J									
K									
Totals		23,619.	1,109.					5,592.	5,079.

	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					676.				
H									
I									
J									
K									
Totals					676.				

[redacted] 04-01-23

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

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 2023? If "No," see instructions for limit on losses [X] Yes [ ] No

H If you started or acquired this business during 2023, check here [ ]

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions [ ] Yes [ ] 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	15,037.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	15,037.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	15,037.
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	15,037.

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	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	0.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	15,037.
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	15,037.
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2023

Attachment Sequence No. 12

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

Your social security number

[redacted]

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

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

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

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked	340.			340.
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 SEE STATEMENT 12	12	<4,439.>
13	Capital gain distributions. See the instructions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	15	<4,099.>

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	<4,099.>
	• If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) SEE STATEMENT 13	21	(3,000.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. ☐ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1	Social security number or taxpayer identification no.
LAMAR P. & SUZAN P. FISHER	[redacted]

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

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

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

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

[X] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

[ ] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

[ ] **(F)** Long-term transactions not reported to you on Form 1099-B

1 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the **Note** below and see *Column (e)* in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions. (f) Code(s)	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)
2.000 SH - SALE OF VERITIV CORPORATION SHARES	05/13/22	11/30/23	340.				340.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked)			340.				340.

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

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

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

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

1.	Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1. 478,430.	
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2. 5,079.	
3.	Are you filing Schedule D?* [X] **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. [ ] **No.** Enter the amount from Form 1040 or 1040-SR, line 7.	3. 0.	
4.	Add lines 2 and 3	4. 5,079.	
5.	Subtract line 4 from line 1. If zero or less, enter -0-	5. 473,351.	
6.	Enter: $ 44,625 if single or married filing separately, $ 89,250 if married filing jointly or qualifying surviving spouse, $ 59,750 if head of household.	6. 89,250.	
7.	Enter the smaller of line 1 or line 6	7. 89,250.	
8.	Enter the smaller of line 5 or line 7	8. 89,250.	
9.	Subtract line 8 from line 7. This amount is taxed at 0%	9. 0.	
10.	Enter the smaller of line 1 or line 4	10. 5,079.	
11.	Enter the amount from line 9	11. 0.	
12.	Subtract line 11 from line 10	12. 5,079.	
13.	Enter: $ 492,300 if single, $ 276,900 if married filing separately, $ 553,850 if married filing jointly or qualifying surviving spouse, $ 523,050 if head of household.	13. 553,850.	
14.	Enter the smaller of line 1 or line 13	14. 478,430.	
15.	Add lines 5 and 9	15. 473,351.	
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16. 5,079.	
17.	Enter the smaller of line 12 or line 16	17. 5,079.	
18.	Multiply line 17 by 15% (0.15)		18. 762.
19.	Add lines 9 and 17	19. 5,079.	
20.	Subtract line 19 from line 10	20. 0.	
21.	Multiply line 20 by 20% (0.20)		21. 0.
22.	Figure the tax on the amount on line 5. If the amount on line 5 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 5 is $100,000 or more, use the Tax Computation Worksheet		22. 109,462.
23.	Add lines 18, 21, and 22		23. 110,224.
24.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet		24. 111,240.
25.	**Tax on all taxable income.** Enter the **smaller** of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet		25. 110,224.

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

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

2023

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 2023 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)

			Properties A	Properties B	Properties C
Income:					
3	Rents received	3	21,726.	23,200.	
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7		1,335.	
8	Commissions	8			
9	Insurance	9		2,697.	
10	Legal and other professional fees	10	900.		
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12			
13	Other interest	13			
14	Repairs	14		6,160.	
15	Supplies	15			
16	Taxes	16	1,293.	9,214.	
17	Utilities	17		814.	
18	Depreciation expense or depletion	18	6,857.	13,636.	
19	Other (list) _____	19			
20	Total expenses. Add lines 5 through 19	20	9,050.	33,856.	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	12,676.	-10,656.	
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	10,656.	( )

23a	Total of all amounts reported on line 3 for all rental properties	23a	44,926.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c		
d	Total of all amounts reported on line 18 for all properties	23d	20,493.	
e	Total of all amounts reported on line 20 for all properties	23e	42,906.	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	12,676.
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(10,656.)
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	2,020.

For Paperwork Reduction Act Notice, see the separate instructions. **Schedule E (Form 1040) 2023**

LHA [redacted] 11-07-23

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	18 S. FEDERAL LLC	P		83-2844577		
B	FISHER AUCTION CO	S		59-2342559		
C	FISHER MCCLELLAN REAL ESTATE LLC	P		81-2266206		
D						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A			8,425.		
B					224,983.
C					31,745.
D					
29a Totals					256,728.
b Totals			8,425.		

30	Add columns (h) and (k) of line 29a	30	256,728.
31	Add columns (g), (i), and (j) of line 29b	31	(8,425.)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	248,303.

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	0.			
B				
34a Totals				
b Totals				

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

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

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

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

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	250,323.
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	STATEMENT 14 25,340.

Schedule E — **PASSTHROUGH RECAP - BASIC INFORMATION** — **2023**

LAMAR P. & SUZAN P. FISHER [redacted]

TSJ	TYPE	Entity No.	Act. No.	Schedule K-1 Line Reference: (1065/1120S/1041) Name	1/1/6 Ordinary Income (Loss)	2/2/7 Rental Real Estate Inc. (Loss)	3/3/8 Other Rental Income (Loss)	* Passive Activity Loss C/O	* AMT Passive Activity Loss C/O	5/4/1 Interest	* US Treasury Bond Interest	6a/5a/2a Dividends	6b/5b/2b Qualified Dividends	7/6/* Royalties	8/7/3 Short-Term Capital Gain (Loss)	9a/8a/4a Net Long-Term Capital Gain (Loss)
T	P	10	10	18 S. FEDERAL LLC		-8,425.										
T	E	11	11	ESTATE OF LOUIS B. FISHER JR						7,830.	1,109.	513.				
T	S	9	9	FISHER AUCTION CO	224,983.					6,537.						
T	P	7	7	FISHER MCCLELLAN REAL ESTATE LL	31,745.											
Totals					256,728.	-8,425.				14,367.	1,109.	513.				
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/*/* Guaranteed Payments to Partner	10/9/* Section 1231 Gain (Loss)	* Ordinary Gain (Loss) Form 4797	11/10/* Other Income	13/12/* Charitable Contributions 60%	12/11/* Section 179 Expense	13/12/* Other Deductions	13/12/* Investment Int. Expense (Schedule A)	*/* Investment Int. Expense (Schedule E)	20/17/14 Investment Income	13/*/* SE Health Insurance Premium	* Wages for More Than 2% Shareholders	14/*/* Net SE Earnings	17/15/12 AMT Depr Adj on Post '86 Property	*/*/12 Minimum Tax Adjustment	*/*/12 Exclusion Items
Entity No.	Act. No.																
11	11										10,139.						
9	9					969.					6,537.						
7	7					1,025.											
Totals						1,994.					16,676.						
Component of:		Schedule E, Page 2, Various	Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Line 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	2023 Form 8801

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

[redacted] 04-01-23

Schedule [redacted] PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS 2023

[redacted] 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	Nondeductible 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
9	9								14,253.								
Totals									14,253.								
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 50% 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
Totals																	
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

[redacted] 04-01-23 * - No specific Schedule K-1 line reference for these amounts.

Schedule E **PASSTHROUGH RECAP - QUALIFIED BUSINESS INCOME DEDUCTION** **2023**

LAMAR P. & SUZAN P. FISHER [redacted]

Schedule K-1 Line Reference: (1065/1120S/1041)		20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14		20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14	20/17/14
Entity No.	Act. No.	Ordinary Income or Loss	Rental Income or Loss	Royalty Income or Loss	Section 1231 Loss	Other Income	Other Deductions	Reserved	Depletion	Depletion Adjustments	Sec 59(e)(2) Expenditures	Sec 59(e)(2) Expenditures Adjustments	W-2 Wages	Unadjusted Basis	REIT Dividends	PTP Income Override
10	10		-8,425.											171,467.		
11	11														676.	
9	9	224,983.											409,153.	33,128.		
7	7	31,745.														
Totals		256,728.	-8,425.										409,153.	204,595.	676.	
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	
Totals																
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	

2023 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.	65,643.		6,327.	71,970.
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.	1,386.		138.	1,524.
5	HURRICANE SHUTTERS	12/01/12	150DB	15.00	MQ	17	750.			375.	375.	266.		22.	288.
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.	4,466.		370.	4,836.
	TOTAL SCH E DEPRECIATION						383,172.			6,972.	376,200.	72,086.		6,857.	78,943.

04-01-23

(D) - Asset disposed

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

2023 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL - 1624 SE 1ST STREE SCHEDULE E- 2

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
101	1624 SE 1ST STREET - BUILDING	07/01/22	SL	27.50	MM	17	375,000.				375,000.	6,250.		13,636.	19,886.
102	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.		13,636.	19,886.

(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

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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, 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	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	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 15	2	15,037.
3	Combine lines 1a, 1b, and 2	3	15,037.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	13,887.
	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	13,887.
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	13,887.
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 2023	7	160,200
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 $160,200 or more, skip lines 8b through 10, and go to line 11 — 8a: 263,328.		
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	403.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3**	12	403.
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: 202.		

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule SE (Form 1040) 2023**

LHA [redacted] 11-20-23

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 $9,840, **or (b)** your net farm profits[2] were less than $7,103.

14	Maximum income for optional methods	14	6,560
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,560. 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 $7,103 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

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

OMB No. 1545-0074

2023

Attachment Sequence No. **32**

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

Your social security number

[redacted]

LAMAR P. & SUZAN P. FISHER

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	478,430.
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 $831,150, see instructions.)	4	488,430.

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	$578,150	$81,300
Married filing jointly or qualifying surviving spouse	1,156,300	126,500
Married filing separately	578,150	63,250

If line 4 is **over** the amount shown above for your filing status, see instructions. → 5: 126,500.

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	361,930.
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 $220,700 or less ($110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract $4,414 ($2,207 if married filing separately) from the result.	7	96,266.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	96,266.
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	110,224.
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	361,930.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	5,079.
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	5,079.
16	Enter the **smaller** of line 12 or line 15	5,079.
17	Subtract line 16 from line 12	356,851.
18	If line 17 is $220,700 or less ($110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract $4,414 ($2,207 if married filing separately) from the result	95,504.
19	Enter: • $89,250 if married filing jointly or qualifying surviving spouse, • $44,625 if single or married filing separately, or • $59,750 if head of household.	89,250.
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	473,351.
21	Subtract line 20 from line 19. If zero or less, enter -0-	0.
22	Enter the **smaller** of line 12 or line 13	5,079.
23	Enter the **smaller** of line 21 or line 22. This amount is taxed at 0%	0.
24	Subtract line 23 from line 22	5,079.
25	Enter: • $492,300 if single, • $276,900 if married filing separately, • $553,850 if married filing jointly or qualifying surviving spouse, or • $523,050 if head of household.	553,850.
26	Enter the amount from line 21	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	473,351.
28	Add line 26 and line 27	473,351.
29	Subtract line 28 from line 25. If zero or less, enter -0-	80,499.
30	Enter the smaller of line 24 or line 29	5,079.
31	Multiply line 30 by 15% (0.15)	762.
32	Add lines 23 and 30	5,079.
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	
33	Subtract line 32 from line 22	0.
34	Multiply line 33 by 20% (0.20)	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	
35	Add lines 17, 32, and 33	
36	Subtract line 35 from line 12	
37	Multiply line 36 by 25% (0.25)	
38	Add lines 18, 31, 34, and 37	96,266.
39	If line 12 is $220,700 or less ($110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract $4,414 ($2,207 if married filing separately) from the result	96,926.
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	96,266.

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)	Social Security Number
LAMAR P. & SUZAN P. FISHER	[redacted]

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
K1-	FISHER AUCTION CO						
	* REGULAR INCOME	224,983.					
	* AMT NET INCOME	224,983.					

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.	65,643.	6,327.	6,327.	0.
4	BUILDING IMPROVEMENTS	12 01 12	SL	39.00	5,366.	1,386.	138.	138.	0.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	266.	22.	22.	0.
7	PARTITIONS	12 01 12	150DB	15.00	12,544.	4,466.	370.	370.	0.
	** SUBTOTAL **				265,432.	71,761.	6,857.	6,857.	0.
	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPA								
101	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	375,000.	6,250.	13,636.	13,636.	0.
	** SUBTOTAL **				375,000.	6,250.	13,636.	13,636.	0.
	*** GRAND TOTAL ***				640,432.	78,011.	20,493.	20,493.	0.

Form **8995-A**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction

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

OMB No. 1545-2294

2023

Attachment Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

LAMAR P. & SUZAN P. FISHER [redacted]

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

Use this form if your taxable income, before your qualified business income deduction, is above $182,100 ($364,200 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	FISHER MCCLELLAN REAL ESTATE LLC	☐	☐	81-2266206	☐
B	FISHER AUCTION CO	☐	☐	59-2342559	☐
C	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 211	☐	☐	[redacted]	☐

Part II Determine Your Adjusted Qualified Business Income

			A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	27,658.	196,020.	11,044.
3	Multiply line 2 by 20% (0.20). If your taxable income is $182,100 or less ($364,200 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	5,532.	39,204.	2,209.
4	Allocable share of W-2 wages from the trade, business, or aggregation	4		409,153.	
5	Multiply line 4 by 50% (0.50)	5		204,577.	
6	Multiply line 4 by 25% (0.25)	6		102,288.	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		33,128.	265,432.
8	Multiply line 7 by 2.5% (0.025)	8		828.	6,636.
9	Add lines 6 and 8	9		103,116.	6,636.
10	Enter the greater of line 5 or line 9	10		204,577.	6,636.
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		[illegible]	2,209.
12	Phased-in reduction. Enter the amount from line 26, if any	12			
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	0.	[illegible]	2,209.
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	0.	[illegible]	2,209.
16	Total qualified business income component. Add all amounts reported on line 15	16	[illegible]	[illegible]	

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

Form **8995-A** (2023)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than $182,100 but not $232,100 ($364,200 and $464,200 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

				A	B	C
17	Enter the amounts from line 3		17			
18	Enter the amounts from line 10		18			
19	Subtract line 18 from line 17		19			
20	Taxable income before qualified business income deduction	20				
21	Threshold. Enter $182,100 ($364,200 if married filing jointly)	21				
22	Subtract line 21 from line 20	22				
23	Phase-in range. Enter $50,000 ($100,000 if married filing jointly)	23				
24	Phase-in percentage. Divide line 22 by line 23	24	%			
25	Total phase-in reduction. Multiply line 19 by line 24		25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business		26			

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	41,413.			
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions SEE STATEMENT 16	28	676.			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	( )			
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	676.			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	135.			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31			32	41,548.	
33	Taxable income before qualified business income deduction	33	519,978.			
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	5,079.			
35	Subtract line 34 from line 33. If zero or less, enter -0-			35	514,899.	
36	Income limitation. Multiply line 35 by 20% (0.20)			36	102,980.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36			37	41,548.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37			38		
39	Total qualified business income deduction. Add lines 37 and 38			39	41,548.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-			40	( )	

SCHEDULE C (Form 8995-A)
(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

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

OMB No. 1545-2294

Attachment Sequence No. **55D**

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

Your taxpayer identification number

[redacted]

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

1 Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
SEE STATEMENT 17		( )	
		( )	
		( )	

2	Qualified business net (loss) carryforward from prior years. See instructions SEE STATEMENT 18	2	(15,601.)
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations	3	(34,682.)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations	4	269,404.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).	5	(34,682.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-	6	( )

LHA **For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.** **Schedule C (Form 8995-A) (Rev. 12-2022)**

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

2023

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 2023. See instructions		[X] Self-only [ ] Family	
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. **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 2023 and, on the first day of **every** month during 2023, you were, or were considered, an eligible individual with the **same** coverage, enter $3,850 ($7,750 for family coverage). **All others,** see the instructions for the amount to enter		3	4,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, 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	4,850.
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 2023, see the instructions for the amount to enter		6	4,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions		7	
8	Add lines 6 and 7		8	4,850.
9	Employer contributions made to your HSAs for 2023	9 5,000.		
10	Qualified HSA funding distributions	10		
11	Add lines 9 and 10		11	5,000.
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	0.
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 2023 from all HSAs (see instructions)	14a	4,318.
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	4,318.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	4,318.
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 **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

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

OMB No. 1545-0074

2023

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	278,408.	
2	Unreported tips from Form 4137, line 6		2		
3	Wages from Form 8919, line 6		3		
4	Add lines 1 through 3		4	278,408.	
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 28,408.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II				7 256.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-		8	13,887.	
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	278,408.	
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 13,887.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III				13 125.

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18	381.

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	4,037.	
20	Enter the amount from line 1		20	278,408.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages		21	4,037.	
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-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

2023

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	24,728.
2	Ordinary dividends (see instructions)			2	5,592.
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	265,360.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 19	4b	-265,360.		
c	Combine lines 4a and 4b			4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	27,320.

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	27,320.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	560,973.		
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	310,973.		
16	Enter the smaller of line 12 or line 15			16	27,320.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			17	1,038.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). **Enter here and include on your tax return** (see instructions)			21	

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.	124,306.	17,113.			9,319.	2,179.
S	FISHER AUCTION CO., INC.	15,080.	52.			935.	219.
T	BROWARD COUNTY	109,580.	18,439.			7,007.	1,639.
	TOTALS	248,966.	35,604.			17,261.	4,037.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
COMPUTERSHARE - EXXON MOBILE	1,773.	1,773.
COMPUTERSHARE - INTERNATIONAL PAPER	215.	215.
COMPUTERSHARE - PRINCIPAL	3,091.	3,091.
TOTAL INCLUDED IN FORM 1040, LINE 3A		5,079.

FORM 1040 IRA DISTRIBUTIONS STATEMENT 3

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
MORGAN STANLEY DOMESTIC HOLDINGS	4,817.	4,817.
TOTAL TO FORM 1040, LINES 4A AND 4B	4,817.	4,817.

FORM 1040	PENSIONS AND ANNUITIES	STATEMENT 4

POMPANO BEACH GEN EMPLOYEE

AMOUNT RECEIVED THIS YEAR	14,712.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		14,712.
TOTAL INCLUDED IN FORM 1040, LINE 5B		14,712.

FORM 1040	TAX	STATEMENT 5

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	110,224.
TOTAL TO FORM 1040, LINE 16	110,224.

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

T S	DESCRIPTION	AMOUNT
T	FISHER AUCTION CO., INC.	17,113.
S	FISHER AUCTION CO., INC.	52.
T	BROWARD COUNTY	18,439.
TOTAL TO FORM 1040, LINE 25A		35,604.

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

T S	DESCRIPTION	AMOUNT
T	POMPANO BEACH GEN EMPLOYEE	940.
TOTAL TO FORM 1040, LINE 25B		940.

SCHEDULE 3 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 8

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $9,932.40 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	16,326.	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	16,326.	935.
4. SOCIAL SECURITY TAX LIMIT	9,932.	9,932.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 11.	6,394.	0.

SCHEDULE A - CASH CONTRIBUTIONS STATEMENT 9

DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
MISCELLANEOUS	29,001.	
FROM K-1 - FISHER MCCLELLAN REAL ESTATE LLC	1,025.	
FROM K-1 - FISHER AUCTION CO	969.	
SUBTOTALS	30,995.	
TOTAL TO SCHEDULE A, LINE 11		30,995.

SCHEDULE A STATE AND LOCAL GENERAL SALES TAXES STATEMENT 10

DESCRIPTION	AMOUNT
STATE SALES TAX	2,225.
LOCAL SALES TAX	372.
TOTAL TO SCHEDULE A, LINE 5A	2,597.

SCHEDULE A GENERAL SALES TAX DEDUCTION WORKSHEET STATEMENT 11

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA		2,225.
	IF, FOR ALL OF 2023, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.		
2	DID YOU LIVE IN ALABAMA, ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, KANSAS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2023? 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 2023? 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.		372.
6A	ADD LINE 1 AND LINE 6.		2,597.
6B	PART-YEAR DAYS RATE.		1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.		2,597.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.		
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.		2,597.

SCHEDULE D — NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES — STATEMENT 12

DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
ESTATE OF LOUIS B. FISHER JR	-4,439.	
TOTAL TO SCHEDULE D, PART II, LINE 12	-4,439.	

SCHEDULE D — CAPITAL LOSS CARRYOVER — STATEMENT 13

1.	ENTER THE AMOUNT FROM FORM 1040, LINE 15		478,430.
2.	ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT		3,000.
3.	COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		481,430.
4.	ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.
5.	ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT		
6.	ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15		
7.	ADD LINES 4 AND 6		
8.	SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-		
9.	ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT		4,099.
10.	ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11.	SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	3,000.	
12.	ADD LINES 10 AND 11		3,000.
13.	LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		1,099.

SCHEDULE E — RECONCILIATION FOR REAL ESTATE PROFESSIONALS — STATEMENT 14

FORM	DESCRIPTION	AMOUNT
SCH E P2	FISHER MCCLELLAN REAL ESTATE LLC	31,745.
SCH E P2	18 S. FEDERAL LLC	-8,425.
SCH E P1	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC BLVD, POMPANO BEA	12,676.
SCH E P1	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 33060	-10,656.
TOTAL TO SCHEDULE E, LINE 43		25,340.

SCHEDULE SE — NON-FARM INCOME — STATEMENT 15

DESCRIPTION	AMOUNT
REAL ESTATE	15,037.
TOTAL TO SCHEDULE SE, LINE 2	15,037.

FORM 8995-A — QUALIFIED REIT DIVIDENDS AND PTP INCOME — STATEMENT 16

NAME OF ENTITY/ACTIVITY	REIT DIVIDENDS	PTP INCOME
FROM K-1 - ESTATE OF LOUIS B. FISHER JR	676.	
TOTAL TO FORM 8995-A, LINE 28	676.	

FORM 8995-A
SCHEDULE C — QUALIFIED BUSINESS INCOME — STATEMENT 17

ACTIVITY NAME	INCOME	LOSS REDUCTION	ADJUSTED QBI
FISHER MCCLELLAN REAL ESTATE LLC	31,745.	4,087.	27,658.
FISHER AUCTION CO	224,983.	28,963.	196,020.
FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 211	12,676.	1,632.	11,044.
18 S. FEDERAL LLC	-8,425.		
RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMP	-10,656.		

FORM 8995-A
SCHEDULE C — QUALIFIED BUSINESS NET LOSS CARRYOVER FROM PRIOR YEARS — STATEMENT 18

TRADE OR BUSINESS NAME	AMOUNT
TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS	15,601.
TOTAL TO FORM 8995-A SCHEDULE C, LINE 2	15,601.

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 19

FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B	-12,676.
RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 3	10,656.
FISHER MCCLELLAN REAL ESTATE LLC	-31,745.
FISHER AUCTION CO	-224,983.
18 S. FEDERAL LLC	8,425.
LAMAR P. FISHER	-15,037.
AMOUNT TO FORM 8960, LINE 4B	-265,360.

2023 DEPRECIATION AND AMORTIZATION REPORT

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

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	BUILDING - E. ATLANTIC	08 23 12	SL	39.00	17	246,772.			246,772.	65,643.		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.	1,386.		138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	17	750.		375.	375.	266.		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.	4,466.		370.
101	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	17	375,000.			375,000.	6,250.		13,636.
102	LAND - 1624 SE 1ST STREET	07 01 22	L			125,000.			125,000.			0.
	TOTAL SCH E DEPRECIATION					383,172.		6,972.	376,200.	72,086.		6,857.
	TOTAL SCH E DEPRECIATION					500,000.			500,000.	6,250.		13,636.

(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.	71,970.	6,327.
	AMT DEPRECIATION		SL	39.00				71,970.	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.	1,524.	138.
	AMT DEPRECIATION		SL	39.00				1,524.	138.
5	HURRICANE SHUTTERS	12 01 12	150DB	15.00	750.	375.	375.	288.	22.
	AMT DEPRECIATION		150DB	15.00				288.	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.	4,836.	371.
	AMT DEPRECIATION		150DB	15.00				4,836.	371.
101	1624 SE 1ST STREET - BUILDING	07 01 22	SL	27.50	375,000.		375,000.	19,886.	13,636.
	AMT DEPRECIATION		SL	27.50				19,886.	13,636.
102	LAND - 1624 SE 1ST STREET	07 01 22	L		125,000.		125,000.	0.	0.
	TOTAL SCH E DEPRECIATION				383,172.	6,972.	376,200.	78,943.	6,858.
	TOTAL SCH E AMT DEPRECIATION							78,943.	6,858.
	TOTAL SCH E DEPRECIATION				500,000.		500,000.	19,886.	13,636.
	TOTAL SCH E AMT DEPRECIATION							19,886.	13,636.

(D) - Asset disposed

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

Morgan Stanley

CLIENT STATEMENT | For the Period December 1-31, 2023

STATEMENT FOR:
LAMAR P. FISHER

Morgan Stanley Smith Barney LLC. Member SIPC.

#[redacted]

LAMAR P. FISHER
290 SE 5TH TERRACE
POMPANO BEACH FL 33060-8030

Beginning Total Value (as of 12/1/23)	**$16,901.50**
Ending Total Value (as of 12/31/23)	**$17,352.01**
Includes Accrued Interest	

Your Financial Advisor Team
The Vista 360 Group

Your Financial Advisors

David Simon
Vice President
David.Simon@morganstanley.com
561 393-1599

Scott Notowitz
Senior Vice President
Scott.Notowitz@morganstanley.com
561 393-1541

Paul Bomwell
Senior Vice President
Paul.Bomwell@morganstanley.com
561 393-1597

Your Branch
595 SO FEDERAL HWY STE 400
BOCA RATON, FL 33432
Telephone: 561-393-2000; Alt. Phone: 800-327-0144; Fax: 561-393-6250

Client Service Center (24 Hours a Day; 7 Days a Week): 800-869-3326
Access Your Account Online: www.morganstanley.com/online

INVESTMENTS AND INSURANCE PRODUCTS: NOT FDIC INSURED • NOT A BANK DEPOSIT • NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY • NOT BANK GUARANTEED • MAY LOSE VALUE • UNLESS SPECIFICALLY NOTED, ALL VALUES ARE DISPLAYED IN USD

[redacted]

Expanded Disclosures

Expanded Disclosures, which apply to all statements we send to you, are provided with your first statement and thereafter twice a year.

Questions?

Questions regarding your account may be directed to us by using the contact information on the statement cover page.

Errors and Inquiries

Be sure to review your statement promptly, and immediately address any concerns regarding entries that you do not understand or believe were made in error by contacting us by using the contact information on your statement cover page. Oral communications regarding any inaccuracy or discrepancy in this statement should be re-confirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act (SIPA). Your statement will be deemed correct unless we receive a written inquiry of a suspected error. See your account documentation for special rules regarding your rights and responsibilities with respect to erroneous electronic fund transfers, including a description of the transfers covered. For concerns or complaints, contact us.

Senior Investor Helpline

Senior Investor clients or those acting on their behalf have a convenient way to communicate with our Firm by calling us at (800) 280-4534 Monday-Friday 9am-7pm Eastern Time.

Account Valuation

Account values are computed by adding (1) the market value of all priced positions, (2) valuations utilizing industry service providers and/or outside custodians for other positions, and (3) adding any credit or subtracting any debit to your closing Cash, Money Market Funds and/or Deposit balance. Cash, Deposits and Money Market Funds are displayed on a settlement date basis, and other positions are displayed in your account on a trade date basis. The values of fixed income positions in summary displays include accrued interest in the totals. In the "Holdings" section, fixed income market value and accrued interest are also displayed in separate columns. Accrued interest is the interest earned but not yet paid on the bond since its last interest payment. In most cases, it is calculated from the date of the last coupon payment (or "dated date") through the closing date of the statement. Foreign Currency Deposits are reflected in U.S. dollars as of the statement end date. The Annual Percentage Yield (APY) for deposits represents the applicable rate in effect for your deposits at the statement ending date. This APY may be different than the APY that was in effect during the statement period. For current Bank Deposit or Money Market Fund yields, go to www.morganstanley.com/wealth-investmentstrategies/ratemonitor.html.

Additional Retirement Account Information

Tax-qualified account contributions are subject to IRS eligibility rules and regulations. The Contributions and Distributions information in this statement reflects information for a particular account, without reference to any other account, and is based on information provided by you. The deductibility of an individual contribution depends upon your Modified Adjusted Gross Income and coverage by a retirement plan at work. Check with your tax advisor to verify how much you can contribute, if the contribution will be tax deductible, and if special rules apply. The information included in this statement is not intended to constitute tax, legal or accounting advice. Contact us if any of this information is incorrect.

Availability of Free Credit Balances and Financial Statements

Under the customer protection rules of the SEC [17 CFR §240.15c3-3], we may use funds comprising free credit balances carried for customer accounts here, provided that these funds are payable to customers on demand (i.e., are free of a lien or right of set-off in our favor or on behalf of some third party to whom you have given control). A financial statement of this organization is available for your personal inspection at its offices, or a copy will be mailed to you upon your written request.

Gain/(Loss) Information

Gain/(Loss) is provided for informational purposes. It is not a substitute for Internal Revenue Service (IRS) Form 1099 (on which we report cost basis for covered securities) or any other IRS tax form, and should not be used for tax preparation. Unrealized Gain/(Loss) provided on this statement is an estimate. Contact your own independent legal or tax advisor to determine the appropriate use of the Gain/(Loss) information on this statement. For more information, contact us.

Tax Reporting

Under Federal income tax law, we are required to report gross proceeds of sales (including short sales) on Form 1099-B by March 15 of the year following the calendar year of the transaction for reportable (i.e., non-retirement) accounts. For sales of certain securities acquired on or after January 1, 2011 (or applicable date for the type of security) we are also required to report cost basis and holding period. Under IRS regulations, if you have not provided us with a certification of either U.S. or foreign status on applicable Form W-9 or W-8, your accounts may be subject to either 24% back-up withholding or 30% nonresident alien withholding on payments made to your accounts.

Investment Objectives

The following is an explanation of the investment objective alternatives applicable to your account(s): Income - for investors seeking regular income with low to moderate risk to principal; Capital Appreciation - for investors seeking capital appreciation with moderate to high risk to principal; Aggressive Income - for investors seeking higher returns either as growth or as income with greater risk to principal; Speculation - for investors seeking high profits or quick returns with considerable possibility of losing most or all of their investment.

Listed Options

Information with respect to commissions and other charges related to the execution of options transactions has been included in confirmations of such transactions previously furnished to you and such information will be made available to you promptly at your request. Promptly advise us of any material change in your investment objectives or financial situation.

Important Information if You are a Margin Customer(not available for certain retirement accounts)

If you have margin privileges, you may borrow money from us in exchange for pledging assets in your accounts as collateral. The amount you may borrow is based on the value of eligible securities in your margin accounts. If a security has eligible shares the number of shares pledged as collateral is indicated below the position. If you have a margin account, as permitted by law, we may use certain securities in your account for, among other things, settling short sales or lending the securities for short sales, for which we may receive compensation.

Margin Interest Charges

We calculate interest charges on margin loans as follows: (1) multiply the applicable margin interest rate by the daily close of business net settled debit balance, and (2) divide by 360 (days). Margin interest accrues daily throughout the month and is added to your debit balance at month-end. The month-end interest charge is the sum of the daily accrued interest calculations for the month. We add the accrued interest to your debit balance and start a new calculation each time the applicable interest rate changes and at the close of every statement month. For interest rate information, log into your account online and select your account with a Margin agreement to view more information.

Information Regarding Special Memorandum Account

If you have a Margin Account, this is a combined statement of your Margin Account and Special Memorandum Account maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the Special Memorandum Account as required by Regulation T is available for your inspection at your request.

Money Market Fund (MMF) Pricing

You could lose money in MMFs. Although MMFs classified as government funds (i.e., MMFs that invest 99.5% of total assets in cash and/or securities backed by the U.S. government) and retail funds (i.e., MMFs open to natural person investors only) seek to preserve value at $1.00 per share, they cannot guarantee they will do so. The price of other MMFs will fluctuate and when you sell shares they may be worth more or less than originally paid. MMFs may impose a fee upon sale or

CONTINUED

Expanded Disclosures (CONTINUED)

temporarily suspend sales if liquidity falls below required minimums. During suspensions, shares would not be available for purchases, withdrawals, check writing or ATM debits. A MMF investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or other government agency.

Notice Regarding Global Investment Manager Analysis

The Global Investment Manager Analysis team conducts analysis on various mutual funds and exchange-traded funds for clients holding those funds in certain investment advisory programs. If you have invested in any of these funds in another type of account, such as a brokerage account, you will not receive the same materials and status updates on the funds as we provide to investment advisory clients (including instructions on selling fund shares).

Pricing of Securities

The prices of securities are derived from various sources, and do not necessarily represent the prices at which those securities could have been bought or sold. Although we attempt to use reliable sources of information, we can offer no assurance as to their accuracy, reliability or completeness. Prices are as of the date shown only and are not an offer by us or our affiliates to purchase or sell any instrument or enter into any transaction or a commitment by us or them to make such an offer. Prices of securities not actively traded may not be available, and are indicated by N/A (not available). For additional information on how we price securities, contact us.

Important Information About Auction Rate Securities

For certain Auction Rate Securities there is no or limited liquidity. Therefore, the price(s) for these Auction Rate Securities are indicated by N/A (not available). There can be no assurance that a successful auction will occur or that a secondary market exists or will develop for a particular security.

Structured Investments Risks and Considerations

Structured Investments (Structured Products) are complex products and are subject to special risks, which may include, but are not limited to: loss of initial investment; issuer credit risk and price volatility resulting from actual or anticipated changes to issuer's and/or guarantor's credit ratings/spreads; limited or no appreciation and limits on participation in any appreciation of underlying asset(s); risks associated with the underlying asset(s); no periodic payments; call prior to maturity; early redemption fees for market linked deposits; lower interest rates and/or yield compared to conventional debt with comparable maturity; unique tax implications; limited or no secondary market; and conflicts of interest due to affiliation, compensation or other factors which could adversely affect market value or payout to investors. Investors also should consider the concentration risk of owning the related security and their total exposure to any underlying asset. Structured Investments, which may appear in various product categories and are identified on the Position Description Details line as "Asset Class: Struct Inv," may not perform in a manner consistent with the product category where they appear, and therefore may not satisfy portfolio asset allocation needs for that category. When displayed, the accrued interest, annual income and yield for structured investments with a contingent income feature (e.g., Range Accrual Notes/Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant observation period and payment in full of all contingent interest. Actual accrued interest, annual income and yield will be dependent upon the performance of the underlying asset(s) and may be significantly lower than estimates shown. For more information on the risks and conflicts of interest related to Structured Investments, log in to Morgan Stanley Online at www.morganstanley.com/structuredproductsrisksandconflicts. For information on risks specific to your Structured Investments, contact us.

Security Measures

This statement features several embedded security elements to safeguard its authenticity. One is a unique blue security rectangle, printed in heat-sensitive ink on the back of every page. When exposed to warmth, the color will disappear, and then reappear.

SIPC Protection

We are a member of Securities Investor Protection Corporation (SIPC), which protects securities of its customers up to $500,000 (including $250,000 for claims for cash). An explanatory brochure is available upon request or at www.sipc.org. Losses due to market fluctuation are not protected by SIPC and assets not held with us may not be covered by SIPC protection. To obtain information about SIPC, including an explanatory SIPC brochure, contact SIPC at 1-202-371-8300 or visit www.sipc.org.

Certain Assets Not Held Here

You may purchase certain assets through us that may be held at another financial institution. Assets not held with us may not be covered by SIPC protection. We may include information about certain assets on this statement solely as a service to you and are not responsible for information provided by external sources. Generally, any financial institution that holds securities is responsible for year-end reporting (e.g., Forms 1099) and separate periodic statements, which may vary from our information due to different reporting periods. In the case of networked mutual funds, we perform all year-end tax reporting.

Total Income

Total income, as used in the income summaries, represents dividends and/or interest on securities we receive on your behalf and credit to your account(s) during the calendar year. We report dividend distributions and taxable bond interest credited to your account to the IRS. The totals we report may differ from those indicated as "This Year" figures on the last statement for the calendar year. Only information on Forms 1099 should be used for tax reporting. In the case of Corporations, Real Estate Investment Trusts (REITs), Master Limited Partnerships, Regulated Investment Companies and Unit Investment Trusts, some sponsors may reclassify the distribution to a different tax type for year-end reporting.

Transaction Dates and Conditions

Transactions display trade date and settlement date. Transactions are included on this statement on trade date basis (excluding BDP and MMFs). Trades that have not settled as of statement month end will also be displayed in the "Unsettled Purchases/Sales Activity" section. Upon written request, we will give you the date and time of a transaction and the name of the other party to a transaction. We and/or our affiliates may accept benefits that constitute payment for order flow. Details regarding these benefits and the source and amount of any other remuneration received or to be received by us in connection with any transaction will be furnished upon written request.

Tax and Legal Disclosure

We do not provide legal or tax advice. Please consult your own tax advisor.

Revised 11/2022

Account Summary

Retirement Account [redacted]
Traditional IRA

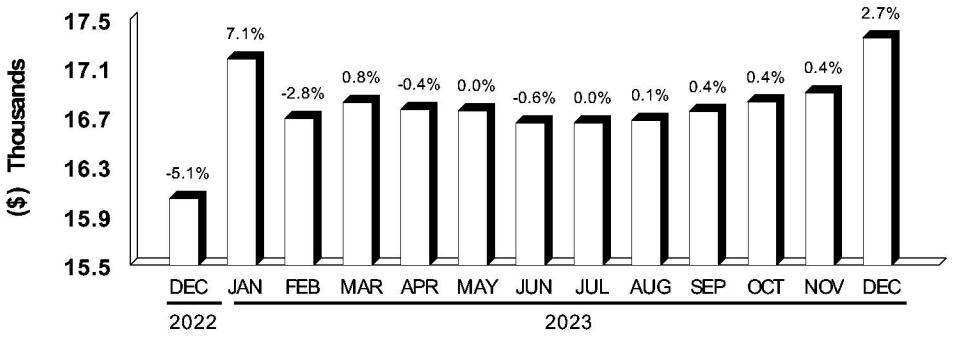
LAMAR P. FISHER

CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (12/1/23-12/31/23)	This Year (1/1/23-12/31/23)
TOTAL BEGINNING VALUE	**$16,901.50**	**$16,046.82**
Credits	—	—
Debits	—	(100.00)
Security Transfers	—	—
Net Credits/Debits/Transfers	**—**	**$(100.00)**
Change in Value	**450.51**	**1,405.19**
TOTAL ENDING VALUE	**$17,352.01**	**$17,352.01**

MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

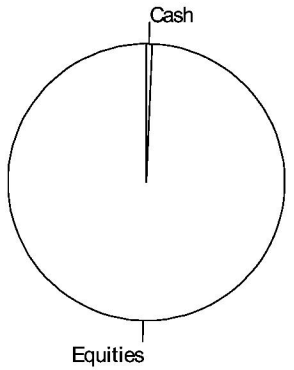


The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations. No percentage will be displayed when the previous month reflected no value.

ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	$126.01	0.73
Equities	17,226.00	99.27
TOTAL VALUE	**$17,352.01**	**100.00%**

FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures.
Values may include assets externally held, as a courtesy, and may not be covered by SIPC. Foreign Exchange (FX) is neither FDIC nor SIPC insured. For additional information, refer to the corresponding section of this statement.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

Account Summary

Retirement Account [redacted]
Traditional IRA

LAMAR P. FISHER

BALANCE SHEET (^ includes accrued interest)

	Last Period (as of 11/30/23)	This Period (as of 12/31/23)
Cash, BDP, MMFs	$0.10	$126.01
Mutual Funds	16,901.40	—
Unit Investment Trusts	—	17,226.00
Total Assets	**$16,901.50**	**$17,352.01**
TOTAL VALUE	**$16,901.50**	**$17,352.01**

CASH FLOW

	This Period (12/1/23-12/31/23)	This Year (1/1/23-12/31/23)
OPENING CASH, BDP, MMFs	**$0.10**	**$1,484.86**
Purchases	(16,790.07)	(33,448.20)
Dividend Reinvestments	—	(243.27)
Sales and Redemptions	16,901.40	32,122.61
Income and Distributions	14.58	310.01
Total Investment Related Activity	**$125.91**	**$(1,258.85)**
Other Debits	—	(100.00)
Total Cash Related Activity	**—**	**$(100.00)**
CLOSING CASH, BDP, MMFs	**$126.01**	**$126.01**

INCOME AND DISTRIBUTION SUMMARY

	This Period (12/1/23-12/31/23)	This Year (1/1/23-12/31/23)
Dividends	$14.57	$309.40
Interest	0.01	0.61
TOTAL INCOME AND DISTRIBUTIONS	**$14.58**	**$310.01**

GAIN/(LOSS) SUMMARY

	Realized This Period (12/1/23-12/31/23)	Realized This Year (1/1/23-12/31/23)	Unrealized Inception to Date (as of 12/31/23)
TOTAL GAIN/(LOSS)	**—**	**$(3,056.09)**	**$435.93**

This Summary is for informational purposes only and should not be used for tax preparation. Refer to the Expanded Disclosures or go to www.morganstanley.com/wealth/disclosures/disclosures.asp.

Refer to the Additional Retirement Account Information in the Expanded Disclosures.

RETIREMENT RECAP

2023 Fair Market Value (includes accrued interest): $17,352.01

	2022	2023 (year-to-date)	Historical
Contributions			
No Contributions For This Account	—	—	—
Individual Maximum Contribution Limits - by Social Security Number (Traditional / Roth)			
Under Age 50	6,000.00	6,500.00	Not Applicable
Age 50 and Over	7,000.00	7,500.00	Not Applicable

The Individual Maximum Contribution Limit is the maximum annual contribution that may be made to either a Traditional or Roth IRA, or any combination of Traditional IRAs and/or Roth IRAs on a per person basis. The actual amount you can contribute may be less due to IRS requirements.

Account Summary

Retirement Account [redacted]
Traditional IRA

LAMAR P. FISHER

BENEFICIARIES (Contact us to update beneficiary information.)

Primary Beneficiary

SUZAN P FISHER

The beneficiary information above is for informational purposes only. The official record is the last dated beneficiary designation received by us in acceptable form, either in writing or submitted electronically, during your lifetime. If there is a discrepancy, the beneficiaries listed on your last dated beneficiary designation received in acceptable form will govern.

Account Detail

Retirement Account [redacted]
Traditional IRA

LAMAR P. FISHER

Investment Objectives (in order of priority): Capital Appreciation, Income, Aggressive Income, Speculation
Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

Brokerage Account

HOLDINGS

This section reflects positions purchased/sold on a trade date basis. "Market Value" and "Unrealized Gain/(Loss)" may not reflect the value that could be obtained in the market. Your actual investment return may differ from the unrealized gain/(loss) displayed. Fixed Income securities are sorted by maturity or pre-refunding date, and alphabetically within date. Estimated Annual Income a) is calculated on a pre-tax basis, b) does not include any reduction for applicable non-US withholding taxes, c) may include return of principal or capital gains which could overstate such estimates, and d) for holdings that have a defined maturity date within the next 12 months, is reflected only through maturity date. Actual income or yield may be lower or higher than the estimates. Current Yield is an estimate for informational purposes only. It reflects the income generated by an investment, and is calculated by dividing the total estimated annual income by the current market value of the entire position. It does not reflect changes in its price. Structured Investments, identified on the Position Description Details line as "Asset Class: Struct Inv," may appear in various statement product categories. When displayed, the accrued interest, annual income and current yield for those with a contingent income feature (e.g., Range Accrual Notes or Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant period and payment in full of all contingent interest. For Floating Rate Securities, the accrued interest, annual income and current yield are estimates based on the current floating coupon rate and may not reflect historic rates within the accrual period. For more information on how we price securities, go to www.morganstanley.com/wealth/disclosures/disclosures.asp.

CASH, BANK DEPOSIT PROGRAM AND MONEY MARKET FUNDS

Cash, Bank Deposit Program, and Money Market Funds are generally displayed on a settlement date basis. You have the right to instruct us to liquidate your bank deposit balance(s) or shares of any money market fund balance(s) at any time and have the proceeds of such liquidation remitted to you. Estimated Annual Income, Accrued Interest, and APY% will only be displayed for fully settled positions. Under the Bank Deposit Program, free credit balances held in an account(s) at Morgan Stanley Smith Barney LLC are automatically deposited into an interest-bearing deposit account(s), at Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, each a national bank, FDIC member and an affiliate of Morgan Stanley. Under certain circumstances, deposits may be held at FDIC insured Program Banks. For more information regarding the Bank Deposit Program and the Program Banks, go to https://www.morganstanley.com/content/dam/msdotcom/en/wealth-disclosures/pdfs/BDP_disclosure.pdf

Description	Market Value	7-Day Current Yield %	Est Ann Income	APY%
MORGAN STANLEY BANK N.A.	**$126.01**	—	$0.01	0.010

	Percentage of Holdings	Market Value	Est Ann Income
CASH, BDP, AND MMFs	**0.73%**	**$126.01**	**$0.01**

UNIT INVESTMENT TRUSTS

EQUITY TRUSTS

Security Description	Quantity	Unit Price	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
UNIT FTP DIVIDEND STRENGTH 13 Matures 12/01/2025 *Reinvest Full; Asset Class: Equities*	1,650.000	$10.440	$16,790.07	**$17,226.00**	$435.93	$381.98	2.22

Account Detail

Retirement Account [redacted]
Traditional IRA

LAMAR P. FISHER

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
UNIT INVESTMENT TRUSTS	**99.27%**	**$16,790.07**	**$17,226.00**	**$435.93**	**$381.98**	**2.22%**
					—	

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
TOTAL VALUE	**100.00%**	**$16,790.07**	**$17,352.01**	**$435.93**	**$381.99**	**2.20%**
					—	

Unrealized Gain/(Loss) totals only reflect positions that have both cost basis and market value information available. Cash, MMF, Deposits and positions stating 'Please Provide' or 'Pending Corporate Actions' are not included.

ALLOCATION OF ASSETS

	Cash	Equities	Fixed Income & Preferred Securities	Alternatives	Structured Investments	Other
Cash, BDP, MMFs	$126.01	—	—	—	—	—
Unit Investment Trusts	—	$17,226.00	—	—	—	—
TOTAL ALLOCATION OF ASSETS	**$126.01**	**$17,226.00**	**—**	**—**	**—**	**—**

ACTIVITY

CASH FLOW ACTIVITY BY DATE

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
12/7		Dividend	MSILF GOVERNMENT PTF INST				$14.57
12/7	12/7	Sold	MSILF GOVERNMENT PTF INST		16,901.400	1.0000	16,901.40
12/7	12/11	Bought	UNIT FTP DIVIDEND STRENGTH 13	ACTED AS PRINCIPAL REINV FULL	1,650.000	10.1758	(16,790.07)
12/29		Interest Income	MORGAN STANLEY BANK N.A.	(Period 12/01-12/31)			0.01
NET CREDITS/(DEBITS)							**$125.91**

Purchase and Sale transactions above may have received an average price execution. Details regarding the actual prices are available upon request.

MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY

Activity Date	Activity Type	Description	Credits/(Debits)
12/8	Automatic Investment	BANK DEPOSIT PROGRAM	$16,915.97

Account Detail

Retirement Account [redacted]
Traditional IRA

LAMAR P. FISHER

MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY (CONTINUED)

Activity Date	Activity Type	Description	Credits/(Debits)
12/11	Automatic Redemption	BANK DEPOSIT PROGRAM	(16,790.07)
12/29	Automatic Investment	BANK DEPOSIT PROGRAM	0.01
NET ACTIVITY FOR PERIOD			**$125.91**

MESSAGES

Senior Investor Helpline

For any inquiries or potential concerns, senior investors or someone acting on their behalf may contact our Firm by calling (800) 280-4534.

FINRA BrokerCheck

FINRA has established the public disclosure program, known as BrokerCheck, to provide certain information regarding the disciplinary history of FINRA members and their associated persons. The BrokerCheck Hotline Number is 1-800-289-9999. The FINRA website address is www.finra.org. An investor brochure that includes information describing FINRA BrokerCheck may be obtained from FINRA.

Tips on Protecting Yourself from Fraudulent Account Activity

The protection of client data is of the utmost importance to us. Scams are on the rise, and they have become more sophisticated. Please remember to never share your personal information including account verification codes, account numbers, passwords or social security numbers with anyone you do not personally know.

Please be cautious opening attachments, clicking on links, or allowing external access to your computer. Scammers will be aggressive and create a sense of urgency. Scammers will promise unbelievable returns using crypto currency investing or sweepstakes/lottery. Scammers will use social media apps to build trust and then make sudden requests for money due to a hardship or emergency.

If you have any questions regarding scams or believe that you are a victim of a scam, please contact us or call 888-454-3965 to report online fraud or security concerns.

Retirement Rollover Guide

If you are considering rolling over your retirement assets, please review our Rollover Guide which can be found at https://www.morganstanleyclientserv.com/publiccontent/msoc/pdf/RolloverGuide.pdf for important information regarding your options and the factors that you should consider before you make your rollover decision.

Best Practices for Protecting Yourself and Your Investments

When investing at any financial institution or with a financial professional, it is important to keep the following best practices in mind:

- Be clear about your investment goals and the amount of risk you are comfortable taking.
- Before making any investments, be sure to ask questions about the potential investment, including the potential risks associated with them. Request information such as the prospectus, offering documents, or research information and carefully review them.
- Be cautious of investment opportunities that offer an unusually high rate of return but are described as low-risk or guaranteed.
- Be cautious of investment opportunities that are not offered directly through the institution you are investing with, such as real estate, start-up businesses, etc. as most financial institutions, like Morgan Stanley prohibit these types of recommendations.
- Read and retain your account statements, confirmations, and any other information you receive about your investment transactions including the firm's client relationship summary (CRS). The CRS can be located on the websites of all SEC registered investment advisors and broker-dealers who work with retail investors.
- Immediately contact a member of the management team if you recognize any type of a discrepancy on your account statement. For example;
  - o A security or money transaction you did not authorize
  - o An investment you purchased that you do not see on your account statement
  - o An item on your account statement that you do not understand
- When sending funds to your financial institution, be sure the funds are being sent directly to the financial institution you are investing with and not to a 3rd party institution.

Last but not least, never share your account passwords with anyone.

Account Detail

Retirement Account [redacted]
Traditional IRA

LAMAR P. FISHER

2023 IRA Fair Market Value - 5498

This information is being furnished to the Internal Revenue Service ("IRS").

Morgan Stanley Smith Barney LLC is required by law to report the calendar year end Fair Market Value ("FMV") of an IRA, along with the FMV and type(s) of certain specified assets/hard-to-value assets held in an IRA to the Internal Revenue Service ("IRS") and to IRA holders.

For purposes of this reporting requirement, the "2023 Fair Market Value," along with the "2023 Fair Market Value of Certain Specified Assets" and the "Type of specified asset" (if applicable) reported on this Year-End Statement will serve as your written notification of this FMV information in compliance with IRS requirements and will be sent to the IRS electronically, on IRS Form 5498, along with your name, address, and tax identification number (e.g., Social Security Number).

If we receive an adjusted year-end value for any investments (e.g., custodial annuities) held within this IRA, your FMV information may change. Any changes to the FMV information will be reflected on your next statement and reported electronically to the IRS. Please note, however, that a second notice (on IRS Form 5498) will be provided to you if you make any reportable contributions to your IRA for 2023, including, for example, individual contributions made on or before April 15, 2024, that are designated as 2023 contributions, as well as rollovers, recharacterizations, and, if applicable, Roth conversions made to your IRA on or before December 31, 2023.

Update to Mailing Name on Account Statements

Effective January 1, 2024, there may be a change to the mailing name on your account statement to include the names of all account owners, if applicable.

Morgan Stanley

CLIENT STATEMENT | For the Period December 1-31, 2023

STATEMENT FOR:
LAMAR P FISHER (BENE)

Morgan Stanley Smith Barney LLC. Member SIPC.

[redacted]

LAMAR P FISHER (BENE)
290 SE 5TH TERRACE
POMPANO BEACH FL 33060-8030

Beginning Total Value (as of 12/1/23)	**$94,681.07**
Ending Total Value (as of 12/31/23)	**$98,716.60**

Includes Accrued Interest

Your Financial Advisor Team
The Vista 360 Group

Your Financial Advisors

David Simon
Vice President
David.Simon@morganstanley.com
561 393-1599

Scott Notowitz
Senior Vice President
Scott.Notowitz@morganstanley.com
561 393-1541

Paul Bomwell
Senior Vice President
Paul.Bomwell@morganstanley.com
561 393-1597

Your Branch
595 SO FEDERAL HWY STE 400
BOCA RATON, FL 33432
Telephone: 561-393-2000; Alt. Phone: 800-327-0144; Fax: 561-393-6250

Client Service Center (24 Hours a Day; 7 Days a Week): 800-869-3326
Access Your Account Online: www.morganstanley.com/online

INVESTMENTS AND INSURANCE PRODUCTS: NOT FDIC INSURED • NOT A BANK DEPOSIT • NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY • NOT BANK GUARANTEED • MAY LOSE VALUE • UNLESS SPECIFICALLY NOTED, ALL VALUES ARE DISPLAYED IN USD

[redacted]

GIMA Status Definitions

GIMA STATUS IN INVESTMENT ADVISORY PROGRAMS

Global Investment Manager Analysis (GIMA) reviews certain investment products in various advisory programs. For these programs, a GIMA status will apply:

Focus (FL): Investment products on the Focus List have been subject to an in-depth review and possess GIMA's highest level of confidence.

Approved (AL): Investment products on the Approved List have typically been subject to a less rigorous review process and have been approved for recommendation to investors.

Not Approved (NL): Investment products that were previously on the Focus List or Approved List but are no longer on either of those lists. GIMA no longer covers these products.

For more information, please contact us for the applicable Morgan Stanley ADV brochure.

Expanded Disclosures

Expanded Disclosures, which apply to all statements we send to you, are provided with your first statement and thereafter twice a year.

Questions?

Questions regarding your account may be directed to us by using the contact information on the statement cover page.

Errors and Inquiries

Be sure to review your statement promptly, and immediately address any concerns regarding entries that you do not understand or believe were made in error by contacting us by using the contact information on your statement cover page. Oral communications regarding any inaccuracy or discrepancy in this statement should be re-confirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act (SIPA). Your statement will be deemed correct unless we receive a written inquiry of a suspected error. See your account documentation for special rules regarding your rights and responsibilities with respect to erroneous electronic fund transfers, including a description of the transfers covered. For concerns or complaints, contact us.

Senior Investor Helpline

Senior Investor clients or those acting on their behalf have a convenient way to communicate with our Firm by calling us at (800) 280-4534 Monday-Friday 9am-7pm Eastern Time.

Account Valuation

Account values are computed by adding (1) the market value of all priced positions, (2) valuations utilizing industry service providers and/or outside custodians for other positions, and (3) adding any credit or subtracting any debit to your closing Cash, Money Market Funds and/or Deposit balance. Cash, Deposits and Money Market Funds are displayed on a settlement date basis, and other positions are displayed in your account on a trade date basis. The values of fixed income positions in summary displays include accrued interest in the totals. In the "Holdings" section, fixed income market value and accrued interest are also displayed in separate columns. Accrued interest is the interest earned but not yet paid on the bond since its last interest payment. In most cases, it is calculated from the date of the last coupon payment (or "dated date") through the closing date of the statement. Foreign Currency Deposits are reflected in U.S. dollars as of the statement end date. The Annual Percentage Yield (APY) for deposits represents the applicable rate in effect for your deposits at the statement ending date. This APY may be different than the APY that was in effect during the statement period. For current Bank Deposit or Money Market Fund yields, go to www.morganstanley.com/wealth-investmentstrategies/ratemonitor.html.

Additional Retirement Account Information

Tax-qualified account contributions are subject to IRS eligibility rules and regulations. The Contributions and Distributions information in this statement reflects information for a particular account, without reference to any other account, and is based on information provided by you. The deductibility of an individual contribution depends upon your Modified Adjusted Gross Income and coverage by a retirement plan at work. Check with your tax advisor to verify how much you can contribute, if the contribution will be tax deductible, and if special rules apply. The information included in this statement is not intended to constitute tax, legal or accounting advice. Contact us if any of this information is incorrect.

Availability of Free Credit Balances and Financial Statements

Under the customer protection rules of the SEC [17 CFR §240.15c3-3], we may use funds comprising free credit balances carried for customer accounts here, provided that these funds are payable to customers on demand (i.e., are free of a lien or right of set-off in our favor or on behalf of some third party to whom you have given control). A financial statement of this organization is available for your personal inspection at its offices, or a copy will be mailed to you upon your written request.

Gain/(Loss) Information

Gain/(Loss) is provided for informational purposes. It is not a substitute for Internal Revenue Service (IRS) Form 1099 (on which we report cost basis for covered securities) or any other IRS tax form, and should not be used for tax preparation. Unrealized Gain/(Loss) provided on this statement is an estimate. Contact your own independent legal or tax advisor to determine the appropriate use of the Gain/(Loss) information on this statement. For more information, contact us.

Tax Reporting

Under Federal income tax law, we are required to report gross proceeds of sales (including short sales) on Form 1099-B by March 15 of the year following the calendar year of the transaction for reportable (i.e., non-retirement) accounts. For sales of certain securities acquired on or after January 1, 2011 (or applicable date for the type of security) we are also required to report cost basis and holding period. Under IRS regulations, if you have not provided us with a certification of either U.S. or foreign status on applicable Form W-9 or W-8, your accounts may be subject to either 24% back-up withholding or 30% nonresident alien withholding on payments made to your accounts.

Investment Objectives

The following is an explanation of the investment objective alternatives applicable to your account(s): Income - for investors seeking regular income with low to moderate risk to principal; Capital Appreciation - for investors seeking capital appreciation with moderate to high risk to principal; Aggressive Income - for investors seeking higher returns either as growth or as income with greater risk to principal; Speculation - for investors seeking high profits or quick returns with considerable possibility of losing most or all of their investment.

Listed Options

Information with respect to commissions and other charges related to the execution of options transactions has been included in confirmations of such transactions previously furnished to you and such information will be made available to you promptly at your request. Promptly advise us of any material change in your investment objectives or financial situation.

Important Information if You are a Margin Customer(not available for certain retirement accounts)

If you have margin privileges, you may borrow money from us in exchange for pledging assets in your accounts as collateral. The amount you may borrow is based on the value of eligible securities in your margin accounts. If a security has eligible shares the number of shares pledged as collateral is indicated below the position. If you have a margin account, as permitted by law, we may use certain securities in your account for, among other things, settling short sales or lending the securities for short sales, for which we may receive compensation.

Margin Interest Charges

We calculate interest charges on margin loans as follows: (1) multiply the applicable margin interest rate by the daily close of business net settled debit balance, and (2) divide by 360 (days). Margin interest accrues daily throughout the month and is added to your debit balance at month-end. The month-end interest charge is the sum of the daily accrued interest calculations for the month. We add the accrued interest to your debit balance and start a new calculation each time the applicable interest rate changes and at the close of every statement month. For interest rate information, log into your account online and select your account with a Margin agreement to view more information.

Information Regarding Special Memorandum Account

If you have a Margin Account, this is a combined statement of your Margin Account and Special Memorandum Account maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the Special Memorandum Account as required by Regulation T is available for your inspection at your request.

Money Market Fund (MMF) Pricing

You could lose money in MMFs. Although MMFs classified as government funds (i.e., MMFs that invest 99.5% of total assets in cash and/or securities backed by the U.S. government) and retail funds (i.e., MMFs open to natural person investors only) seek to preserve value at $1.00 per share, they cannot guarantee they will do so. The price of other MMFs will fluctuate and when you sell shares they may be worth more or less than originally paid. MMFs may impose a fee upon sale or

CONTINUED

Expanded Disclosures (CONTINUED)

temporarily suspend sales if liquidity falls below required minimums. During suspensions, shares would not be available for purchases, withdrawals, check writing or ATM debits. A MMF investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or other government agency.

Notice Regarding Global Investment Manager Analysis

The Global Investment Manager Analysis team conducts analysis on various mutual funds and exchange-traded funds for clients holding those funds in certain investment advisory programs. If you have invested in any of these funds in another type of account, such as a brokerage account, you will not receive the same materials and status updates on the funds as we provide to investment advisory clients (including instructions on selling fund shares).

Pricing of Securities

The prices of securities are derived from various sources, and do not necessarily represent the prices at which those securities could have been bought or sold. Although we attempt to use reliable sources of information, we can offer no assurance as to their accuracy, reliability or completeness. Prices are as of the date shown only and are not an offer by us or our affiliates to purchase or sell any instrument or enter into any transaction or a commitment by us or them to make such an offer. Prices of securities not actively traded may not be available, and are indicated by N/A (not available). For additional information on how we price securities, contact us.

Important Information About Auction Rate Securities

For certain Auction Rate Securities there is no or limited liquidity. Therefore, the price(s) for these Auction Rate Securities are indicated by N/A (not available). There can be no assurance that a successful auction will occur or that a secondary market exists or will develop for a particular security.

Structured Investments Risks and Considerations

Structured Investments (Structured Products) are complex products and are subject to special risks, which may include, but are not limited to: loss of initial investment; issuer credit risk and price volatility resulting from actual or anticipated changes to issuer's and/or guarantor's credit ratings/spreads; limited or no appreciation and limits on participation in any appreciation of underlying asset(s); risks associated with the underlying asset(s); no periodic payments; call prior to maturity; early redemption fees for market linked deposits; lower interest rates and/or yield compared to conventional debt with comparable maturity; unique tax implications; limited or no secondary market; and conflicts of interest due to affiliation, compensation or other factors which could adversely affect market value or payout to investors. Investors also should consider the concentration risk of owning the related security and their total exposure to any underlying asset. Structured Investments, which may appear in various product categories and are identified on the Position Description Details line as "Asset Class: Struct Inv," may not perform in a manner consistent with the product category where they appear, and therefore may not satisfy portfolio asset allocation needs for that category. When displayed, the accrued interest, annual income and yield for structured investments with a contingent income feature (e.g., Range Accrual Notes/Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant observation period and payment in full of all contingent interest. Actual accrued interest, annual income and yield will be dependent upon the performance of the underlying asset(s) and may be significantly lower than estimates shown. For more information on the risks and conflicts of interest related to Structured Investments, log in to Morgan Stanley Online at www.morganstanley.com/structuredproductsrisksandconflicts. For information on risks specific to your Structured Investments, contact us.

Security Measures

This statement features several embedded security elements to safeguard its authenticity. One is a unique blue security rectangle, printed in heat-sensitive ink on the back of every page. When exposed to warmth, the color will disappear, and then reappear.

SIPC Protection

We are a member of Securities Investor Protection Corporation (SIPC), which protects securities of its customers up to $500,000 (including $250,000 for claims for cash). An explanatory brochure is available upon request or at www.sipc.org. Losses due to market fluctuation are not protected by SIPC and assets not held with us may not be covered by SIPC protection. To obtain information about SIPC, including an explanatory SIPC brochure, contact SIPC at 1-202-371-8300 or visit www.sipc.org.

Certain Assets Not Held Here

You may purchase certain assets through us that may be held at another financial institution. Assets not held with us may not be covered by SIPC protection. We may include information about certain assets on this statement solely as a service to you and are not responsible for information provided by external sources. Generally, any financial institution that holds securities is responsible for year-end reporting (e.g., Forms 1099) and separate periodic statements, which may vary from our information due to different reporting periods. In the case of networked mutual funds, we perform all year-end tax reporting.

Total Income

Total income, as used in the income summaries, represents dividends and/or interest on securities we receive on your behalf and credit to your account(s) during the calendar year. We report dividend distributions and taxable bond interest credited to your account to the IRS. The totals we report may differ from those indicated as "This Year" figures on the last statement for the calendar year. Only information on Forms 1099 should be used for tax reporting. In the case of Corporations, Real Estate Investment Trusts (REITs), Master Limited Partnerships, Regulated Investment Companies and Unit Investment Trusts, some sponsors may reclassify the distribution to a different tax type for year-end reporting.

Transaction Dates and Conditions

Transactions display trade date and settlement date. Transactions are included on this statement on trade date basis (excluding BDP and MMFs). Trades that have not settled as of statement month end will also be displayed in the "Unsettled Purchases/Sales Activity" section. Upon written request, we will give you the date and time of a transaction and the name of the other party to a transaction. We and/or our affiliates may accept benefits that constitute payment for order flow. Details regarding these benefits and the source and amount of any other remuneration received or to be received by us in connection with any transaction will be furnished upon written request.

Tax and Legal Disclosure

We do not provide legal or tax advice. Please consult your own tax advisor.

Revised 11/2022

Account Summary

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

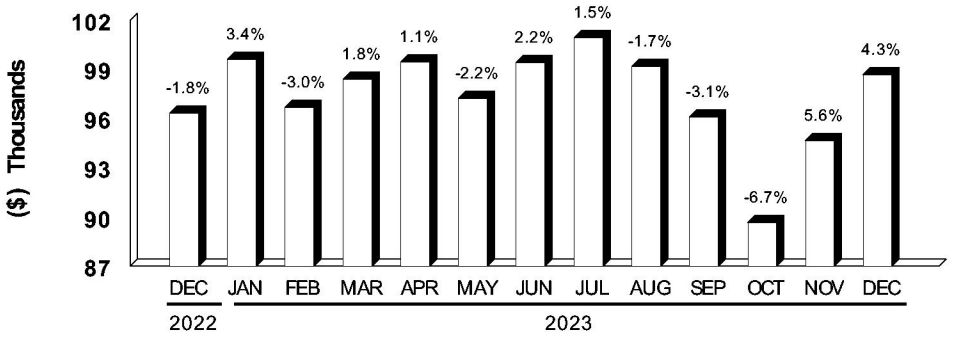
CHANGE IN VALUE OF YOUR ACCOUNT (includes accrued interest)

	This Period (12/1/23-12/31/23)	This Year (1/1/23-12/31/23)
TOTAL BEGINNING VALUE	**$94,681.07**	**$96,339.27**
Credits	—	—
Debits	(106.15)	(6,101.56)
Security Transfers	—	—
Net Credits/Debits/Transfers	**$(106.15)**	**$(6,101.56)**
Change in Value	**4,141.68**	**8,478.89**
TOTAL ENDING VALUE	**$98,716.60**	**$98,716.60**

Net Credits / Debits include investment advisory fees as applicable. See Activity section for details.

MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

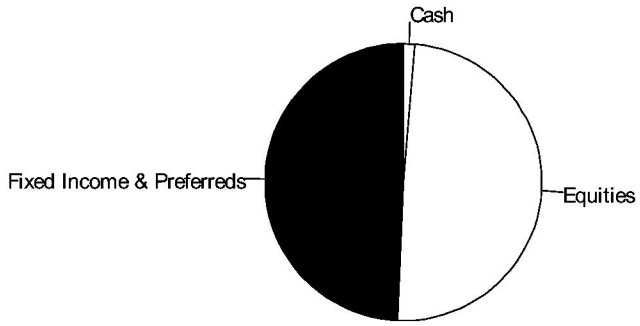


The percentages above represent the change in dollar value from the prior period. They do not represent account investment performance, as they do not consider the impact of contributions and withdrawals, nor other factors that may have affected performance calculations. No percentage will be displayed when the previous month reflected no value.

ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	$1,360.34	1.38
Equities	48,662.28	49.29
Fixed Income & Preferreds	48,693.98	49.33
TOTAL VALUE	**$98,716.60**	**100.00%**

FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, as a courtesy, and may not be covered by SIPC. Foreign Exchange (FX) is neither FDIC nor SIPC insured. For additional information, refer to the corresponding section of this statement.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.

Account Summary

Select UMA Retirement Account **LAMAR P FISHER (BENE)**
[redacted]
Traditional Inherited IRA

BALANCE SHEET (^ includes accrued interest)

	Last Period (as of 11/30/23)	This Period (as of 12/31/23)
Cash, BDP, MMFs	$195.44	$1,360.34
Mutual Funds	94,485.63	97,356.26
Total Assets	**$94,681.07**	**$98,716.60**
TOTAL VALUE	**$94,681.07**	**$98,716.60**

CASH FLOW

	This Period (12/1/23-12/31/23)	This Year (1/1/23-12/31/23)
OPENING CASH, BDP, MMFs	**$195.44**	**$1,134.37**
Purchases	—	(474.97)
Sales and Redemptions	—	3,629.30
2022 Net Unsettled Purch/Sales	N/A	(327.43)
Income and Distributions	1,271.05	3,500.63
Total Investment Related Activity	**$1,271.05**	**$6,327.53**
Electronic Transfers-Debits	—	(4,816.96)
Other Debits	(106.15)	(1,284.60)
Total Cash Related Activity	**$(106.15)**	**$(6,101.56)**
CLOSING CASH, BDP, MMFs	**$1,360.34**	**$1,360.34**

INCOME AND DISTRIBUTION SUMMARY

	This Period (12/1/23-12/31/23)	This Year (1/1/23-12/31/23)
Dividends	$1,067.61	$3,230.16
Long Term Capital Gains Distributions	203.43	203.43
Interest	0.01	0.10
TOTAL INCOME AND DISTRIBUTIONS	**$1,271.05**	**$3,433.69**

GAIN/(LOSS) SUMMARY

	Realized This Period (12/1/23-12/31/23)	Realized This Year (1/1/23-12/31/23)	Unrealized Inception to Date (as of 12/31/23)
TOTAL GAIN/(LOSS)	—	**$(387.42)**	**$(494.37)**

This Summary is for informational purposes only and should not be used for tax preparation. Refer to the Expanded Disclosures or go to www.morganstanley.com/wealth/disclosures/disclosures.asp.

Account Summary

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

RETIREMENT RECAP

2023 Fair Market Value (includes accrued interest): $98,716.60

	2022	2023 (year-to-date)	Historical
Distributions			
Amount Paid (Net)	$5,158.44	$4,816.96	$19,487.95
Total Distributions	**$5,158.44**	**$4,816.96**	**$19,487.95**

HISTORICAL CONTRIBUTIONS & DISTRIBUTIONS

	Contributions	Distributions
2018 and Prior	$0.00	$(2,938.67)
2019	0.00	(6,573.88)
2020	0.00	0.00
2021	0.00	0.00
2022	0.00	(5,158.44)
2023	0.00	(4,816.96)
LIFETIME	**$0.00**	**$(19,487.95)**

The contribution and distribution information on this page is based on information you provided and not intended for tax purposes. Contributions are recorded for the year in which they are received, unless made on or before the applicable deadline and designated for the prior year at the time the contribution is made. Historical information may not include all transactions and/or may group transactions into general categories.

Refer to the Additional Retirement Account Information in the Expanded Disclosures.

BENEFICIARIES (Contact us to update beneficiary information.)

Remainder Beneficiary

SUZAN P FISHER

The beneficiary information above is for informational purposes only. The official record is the last dated beneficiary designation received by us in acceptable form, either in writing or submitted electronically, during your lifetime. If there is a discrepancy, the beneficiaries listed on your last dated beneficiary designation received in acceptable form will govern.

Required Minimum Distribution

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

Important Information about Your Inherited IRA Estimated Required Minimum Distribution (RMD):
* Although we are not legally required to calculate RMDs for Inherited IRAs and Inherited Remainder IRAs, we calculated an estimated RMD for 2024 as a client service and provided it in your quarterly IRA statements. RMD rules for such IRAs are complicated and depend on your specific facts and circumstances. This information should not be construed as legal or tax advice, you should consult with your own legal and/or tax advisor.
* The RMD must be taken by December 31st of each year if you are using the life expectancy method, subject to limited exceptions (e.g., spousal beneficiary may not be required to take an RMD until the year in which the deceased IRA owner would have reached age 70 ½ (if born before July 1, 1949), age 72 (if born after June 30, 1949, but before 1951), or age 73 (if born after 1950, but before 1960) (RMD Age)). You must calculate the RMD for every Inherited IRA you own, but you may take your Inherited IRA RMDs from any Inherited IRA of the same type (i.e., Traditional or Roth) that you inherited from the same decedent.
* Failure to timely take the RMD will generally subject you to a penalty tax on the undistributed amount. It is your responsibility to direct us to distribute the amount necessary to satisfy your RMD. We are not responsible for monitoring the distributions that you must take.
* The estimated RMD amount displayed was calculated using the following information we have on record: (1) the distribution option you chose; (2) the decedent's date of birth and death; (3) the applicable designated beneficiary's date of birth and relationship to the decedent; (4) the IRS Single Life Expectancy Table; and (5) the 2023 year-end fair market value (FMV) of this account, which is the Account value as of December 31 and is displayed below (includes actuarial present value of certain additional benefits, e.g., certain living and death benefits, provided under custodial annuities).
* Transfers and/or rollovers made from the decedents' eligible retirement plan (e.g., Inherited IRA) in 2023 but received by this IRA in 2024 have not been included in the RMD displayed. You are required to manually include these transfer/rollover amounts in your 2024 RMD calculation.
* If we receive an adjusted year-end value for any of the investments (e.g., custodial annuities) held within this IRA, your RMD amount shown below may change. Any current year adjustments to the year-end value and/or the RMD amount for this IRA will be reflected on your next RMD statement page.
* Your Remaining RMD amount is based only on activity in this account and may not accurately reflect the outstanding RMD amount if (1) you have taken your RMD for this Inherited IRA from another eligible Inherited IRA (note: that withdrawal will not be shown on this statement); or (2) you transferred assets on or after January 1, 2024 from another eligible Inherited IRA (including an Inherited IRA with us) that had an outstanding RMD.
* Contact us to select an automated distribution schedule or to update your distribution method.

If you own a non-custodial IRA annuity: We are not the IRA custodian; the annuity company is the IRA issuer and may provide you RMD information. As a client service, we calculated an estimated RMD, using the latest annuity value we have (which may not be the year-end value) and life expectancy factor used for your IRA with us (which may not apply to these annuities). Some, but not all, annuity companies provide us with adjusted year-end values, which will be reflected on your next RMD statement page, with an estimated RMD. The estimated RMD shown will not be accurate if the RMD basis below is not the year-end annuity value, and/or the life expectancy factor below is not correct. Contact your annuity company if you have questions.

REQUIRED MINIMUM DISTRIBUTION (RMD)

Original Owner's Year of Birth: 1937
Original Owner's Year of Death: 2014
Life Expectancy Factor: S = IRS Single Table
Payout Option Selected: SINGLE LIFE, NON-RECALCULATING BASED ON BENEFICIARY'S AGE

Beneficiary's Year of Birth: 1956
Initial Life Expectancy Factor: 28.0
Date By Which RMD Must Be Taken: 12/31/2024

	Fair Market Value - (12/31/23)	RMD Basis	Life Expectancy Factor	RMD (2024)	Distribution (Year-to-Date)	Remaining RMD Balance (2024)
Assets - MSSB LLC Custodian	$98,716.60	**$98,716.60**	19.0 S	$5,195.61	$0.00	$5,195.61

Account Detail

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

Investment Objectives (in order of priority): Capital Appreciation, Income, Aggressive Income, Speculation
Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

Investment Advisory Account
Manager: Amer Fds Ret Income Mod MAPS

Account Holder Votes Proxy: No
The account holder has delegated the authority to vote proxies for the account to Institutional Shareholder Services or a third-party or Morgan Stanley-affiliated portfolio manager, as applicable.

HOLDINGS

This section reflects positions purchased/sold on a trade date basis. "Market Value" and "Unrealized Gain/(Loss)" may not reflect the value that could be obtained in the market. Your actual investment return may differ from the unrealized gain/(loss) displayed. Fixed Income securities are sorted by maturity or pre-refunding date, and alphabetically within date. Estimated Annual Income a) is calculated on a pre-tax basis, b) does not include any reduction for applicable non-US withholding taxes, c) may include return of principal or capital gains which could overstate such estimates, and d) for holdings that have a defined maturity date within the next 12 months, is reflected only through maturity date. Actual income or yield may be lower or higher than the estimates. Current Yield is an estimate for informational purposes only. It reflects the income generated by an investment, and is calculated by dividing the total estimated annual income by the current market value of the entire position. It does not reflect changes in its price. Structured Investments, identified on the Position Description Details line as "Asset Class: Struct Inv," may appear in various statement product categories. When displayed, the accrued interest, annual income and current yield for those with a contingent income feature (e.g., Range Accrual Notes or Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant period and payment in full of all contingent interest. For Floating Rate Securities, the accrued interest, annual income and current yield are estimates based on the current floating coupon rate and may not reflect historic rates within the accrual period. For more information on how we price securities, go to www.morganstanley.com/wealth/disclosures/disclosures.asp.

CASH, BANK DEPOSIT PROGRAM AND MONEY MARKET FUNDS

Cash, Bank Deposit Program, and Money Market Funds are generally displayed on a settlement date basis. You have the right to instruct us to liquidate your bank deposit balance(s) or shares of any money market fund balance(s) at any time and have the proceeds of such liquidation remitted to you. Estimated Annual Income, Accrued Interest, and APY% will only be displayed for fully settled positions. Under the Bank Deposit Program, free credit balances held in an account(s) at Morgan Stanley Smith Barney LLC are automatically deposited into an interest-bearing deposit account(s), at Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, each a national bank, FDIC member and an affiliate of Morgan Stanley. Under certain circumstances, deposits may be held at FDIC insured Program Banks. For more information regarding the Bank Deposit Program and the Program Banks, go to https://www.morganstanley.com/content/dam/msdotcom/en/wealth-disclosures/pdfs/BDP_disclosure.pdf

Description	Market Value	7-Day Current Yield %	Est Ann Income	APY%
MORGAN STANLEY BANK N.A.	**$1,360.34**	—	$0.14	0.010

	Percentage of Holdings	Market Value	Est Ann Income
CASH, BDP, AND MMFs	**1.38%**	**$1,360.34**	**$0.14**

Account Detail

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

MUTUAL FUNDS

OPEN-END MUTUAL FUNDS

Although share price is displayed only to three decimal places, calculation of Market Value is computed using the full share price in our data base, which may carry out beyond three decimal places. "Share Price" and "Market Value" reflect information available at the time of statement production and may differ from actual month-end values due to a delay in receiving the information from an outside source. Estimated Annual Income is based upon historical distributions over the preceding 12-month period, rather than on the most recent dividend. Current Yield is an estimate for informational purposes only. It is calculated by dividing the total estimated annual income by the current market value of the position, and it is for informational purposes only. Distributions may consist of income, capital gains or the returns of capital distributions. EAI is based upon information provided by an outside vendor and is not verified by us. Depending upon market conditions, Current Yield may differ materially from published Fund yields. Investors should refer to the Fund website for the most recent yield information.

"Total Purchases vs. Market Value" is provided to assist you in comparing your "Total Purchases," excluding reinvested distributions, with the current value of the mutual fund positions in your account.

"Cumulative Cash Distributions" when shown, may reflect distributions on shares no longer held in the account. It may not reflect all distributions received in cash; due to but not limited to: investments made prior to addition of this information on statements; securities transfers; timing of recent distributions; and certain adjustments made in your account.

"Net Value Increase/ (Decrease)" reflects the difference between your total purchases, and the sum of the current value of the fund's shares, and cash distributions shown. This calculation is for informational purposes only and does not reflect your total unrealized gain or loss nor should it be used for tax purposes.

Global Investment Manager Analysis (GIMA) status codes (FL, AL or NL), may be shown for certain mutual funds and are not guarantees of performance. Refer to "GIMA Status in Investment Advisory Programs" in the June or December statement for a description of these codes.

Security Description	Quantity	Share Price	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
AMERICAN BALANCED F2 (AMBFX)	458.005	$31.960	$13,036.96	**$14,637.84**	$1,600.88	$212.97	1.45
Total Purchases vs Market Value			13,036.96	14,637.84			
Cumulative Cash Distributions				2,541.91			
Net Value Increase/(Decrease)				4,142.79			
GIMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: Equities, FI & Pref							
AMERICAN BD FD OF AMERICA F2 (ABNFX)	425.418	11.490	5,560.77	**4,888.05**	(672.72)	184.21	3.77
Total Purchases vs Market Value			5,560.77	4,888.05			
Cumulative Cash Distributions				1,105.30			
Net Value Increase/(Decrease)				432.58			
GIMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: FI & Pref							
AMERICAN CAP INCBUILDER F2 (CAIFX)	206.800	66.150	12,709.87	**13,679.82**	969.95	389.40	2.85
Total Purchases vs Market Value			12,709.87	13,679.82			
Cumulative Cash Distributions				2,967.59			
Net Value Increase/(Decrease)				3,937.54			
GIMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: Equities, FI & Pref							
AMERICAN CAP WRLD GR & INC F2 (WGIFX)	115.738	60.020	7,431.51	**6,946.59**	(484.93)	117.47	1.69
Total Purchases vs Market Value			7,431.51	6,946.59			
Cumulative Cash Distributions				903.58			
Net Value Increase/(Decrease)				418.66			
GIMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: Equities							

Account Detail

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

Security Description	Quantity	Share Price	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
AMERICAN GLOBAL BALANCED F2 (GBLFX)	137.610	36.320	4,563.85	**4,998.00**	434.15	91.92	1.84
Total Purchases vs Market Value			4,563.85	4,998.00			
Cumulative Cash Distributions				609.04			
Net Value Increase/(Decrease)				1,043.19			
GMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: Equities, FI & Pref							
AMERICAN INC FD OF AMERICA F2 (AMEFX)	993.054	23.400	22,869.24	**23,237.46**	368.23	721.95	3.11
Total Purchases vs Market Value			22,869.24	23,237.46			
Cumulative Cash Distributions				5,911.43			
Net Value Increase/(Decrease)				6,279.65			
GMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: Equities, FI & Pref							
AMERICAN INFL LNKD BD F2 (BFIGX)	509.369	9.150	5,057.95	**4,660.73**	(397.23)	52.47	1.13
Total Purchases vs Market Value			5,057.95	4,660.73			
Cumulative Cash Distributions				767.20			
Net Value Increase/(Decrease)				369.98			
GMA Status: FL; Dividend Cash; Capital Gains Cash; Asset Class: FI & Pref							
AMERICAN MULTI SECTOR INC F2 (MIAYX)	941.709	9.320	9,983.08	**8,776.73**	(1,206.34)	529.24	6.03
Total Purchases vs Market Value			9,983.08	8,776.73			
Cumulative Cash Distributions				1,137.55			
Net Value Increase/(Decrease)				(68.80)			
GMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: FI & Pref							
AMERICAN MUTUAL F2 (AMRFX)	95.087	50.960	4,070.81	**4,845.63**	774.83	91.09	1.88
Total Purchases vs Market Value			4,070.81	4,845.63			
Cumulative Cash Distributions				981.47			
Net Value Increase/(Decrease)				1,756.29			
GMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: Equities							
AMERICAN STRATEGIC BOND F2 (ANBFX)	626.226	9.290	6,995.94	**5,817.64**	(1,178.31)	186.62	3.21
Total Purchases vs Market Value			6,995.94	5,817.64			
Cumulative Cash Distributions				585.00			
Net Value Increase/(Decrease)				(593.30)			
GMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: FI & Pref							
AMERICAN US GOVERNMENT SEC F-2 (GVTFX)	399.981	12.170	5,570.64	**4,867.77**	(702.88)	178.39	3.66
Total Purchases vs Market Value			5,570.64	4,867.77			
Cumulative Cash Distributions				669.15			
Net Value Increase/(Decrease)				(33.72)			
GMA Status: AL; Dividend Cash; Capital Gains Cash; Asset Class: FI & Pref							

Account Detail

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income	Current Yield %
MUTUAL FUNDS	**98.62%**	**$97,850.62**	**$97,356.26**	**$(494.37)**	**$2,755.73**	**2.83%**

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
TOTAL VALUE	**100.00%**	**$97,850.62**	**$98,716.60**	**$(494.37)**	**$2,755.87**	**2.79%**
					—	

Unrealized Gain/(Loss) totals only reflect positions that have both cost basis and market value information available. Cash, MMF, Deposits and positions stating 'Please Provide' or 'Pending Corporate Actions' are not included.

ALLOCATION OF ASSETS

	Cash	Equities	Fixed Income & Preferred Securities	Alternatives	Structured Investments	Other
Cash, BDP, MMFs	$1,360.34	—	—	—	—	—
Mutual Funds	—	$48,662.28	$48,693.98	—	—	—
TOTAL ALLOCATION OF ASSETS	**$1,360.34**	**$48,662.28**	**$48,693.98**	**—**	**—**	**—**

ACTIVITY

CASH FLOW ACTIVITY BY DATE

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
12/1		Dividend	AMERICAN MULTI SECTOR INC F2 DIV PAYMENT				$46.81
12/1		Dividend	AMERICAN US GOVERNMENT SEC F-2 DIV PAYMENT				17.61
12/1		Dividend	AMERICAN BD FD OF AMERICA F2 DIV PAYMENT				16.94
12/7		Service Fee	ADV FEE 12/01-12/31				(106.15)
12/13		Dividend	AMERICAN INC FD OF AMERICA F2				356.11
12/13		Dividend	AMERICAN BALANCED F2				215.86
12/13		Dividend	AMERICAN CAP WRLD GR & INC F2				45.70
12/13		LT Cap Gain Distribution	AMERICAN CAP WRLD GR & INC F2				109.27
12/14		Dividend	AMERICAN MUTUAL F2				44.27
12/14		LT Cap Gain Distribution	AMERICAN MUTUAL F2				79.02

Account Detail

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

CASH FLOW ACTIVITY BY DATE (CONTINUED)

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
12/18		Dividend	AMERICAN CAP INC BUILDER F2				197.87
12/18		LT Cap Gain Distribution	AMERICAN CAP INC BUILDER F2				15.14
12/19		Dividend	AMERICAN INFL LNKD BD F2				52.36
12/19		Dividend	AMERICAN STRATEGIC BOND F2				51.04
12/20		Dividend	AMERICAN GLOBAL BALANCED F2				23.04
12/29		Interest Income	MORGAN STANLEY BANK N.A.	(Period 12/01-12/31)			0.01
NET CREDITS/(DEBITS)							**$1,164.90**

MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY

Activity Date	Activity Type	Description	Credits/(Debits)
12/4	Automatic Investment	BANK DEPOSIT PROGRAM	$81.36
12/8	Automatic Redemption	BANK DEPOSIT PROGRAM	(106.15)
12/13	Automatic Investment	BANK DEPOSIT PROGRAM	726.94
12/15	Automatic Investment	BANK DEPOSIT PROGRAM	123.29
12/19	Automatic Investment	BANK DEPOSIT PROGRAM	316.41
12/20	Automatic Investment	BANK DEPOSIT PROGRAM	23.04
12/29	Automatic Investment	BANK DEPOSIT PROGRAM	0.01
NET ACTIVITY FOR PERIOD			**$1,164.90**

MESSAGES

Senior Investor Helpline

For any inquiries or potential concerns, senior investors or someone acting on their behalf may contact our Firm by calling (800) 280-4534.

FINRA BrokerCheck

FINRA has established the public disclosure program, known as BrokerCheck, to provide certain information regarding the disciplinary history of FINRA members and their associated persons. The BrokerCheck Hotline Number is 1-800-289-9999. The FINRA website address is www.finra.org. An investor brochure that includes information describing FINRA BrokerCheck may be obtained from FINRA.

Tips on Protecting Yourself from Fraudulent Account Activity

The protection of client data is of the utmost importance to us. Scams are on the rise, and they have become more sophisticated. Please remember to never share your personal information including account verification codes, account numbers, passwords or social security numbers with anyone you do not personally know.

Please be cautious opening attachments, clicking on links, or allowing external access to your computer. Scammers will be aggressive and create a sense of urgency. Scammers will promise unbelievable returns using crypto currency investing or sweepstakes/lottery. Scammers will use social media apps to build trust and then make sudden requests for money due to a hardship or emergency.

If you have any questions regarding scams or believe that you are a victim of a scam, please contact us or call 888-454-3965 to report online fraud or security concerns.

Important Information About Advisory Accounts

Please contact us if there have been any changes in your financial situation or investment objectives, or if you wish to impose any reasonable restrictions on the management of your Investment Advisory accounts, or to reasonably modify existing restrictions.

For a copy of the applicable ADV Brochure for Morgan Stanley Smith Barney LLC, or for any investment adviser with whom we contract to manage your investment advisory account, please visit www.morganstanley.com/ADV. These ADV Brochures contain important information about our advisory programs.

Online Availability of Client Relationship Summary and Other Disclosures

The Morgan Stanley Client Relationship Summary as well as other applicable regulatory disclosures are available at www.morganstanley.com/disclosures/account-disclosures. Please visit this website and review these documents carefully, as they provide important information.

Account Detail

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

Retirement Rollover Guide

If you are considering rolling over your retirement assets, please review our Rollover Guide which can be found at https://www.morganstanleyclientserv.com/publiccontent/msoc/pdf/RolloverGuide.pdf for important information regarding your options and the factors that you should consider before you make your rollover decision.

Best Practices for Protecting Yourself and Your Investments

When investing at any financial institution or with a financial professional, it is important to keep the following best practices in mind:

- Be clear about your investment goals and the amount of risk you are comfortable taking.
- Before making any investments, be sure to ask questions about the potential investment, including the potential risks associated with them. Request information such as the prospectus, offering documents, or research information and carefully review them.
- Be cautious of investment opportunities that offer an unusually high rate of return but are described as low-risk or guaranteed.
- Be cautious of investment opportunities that are not offered directly through the institution you are investing with, such as real estate, start-up businesses, etc. as most financial institutions, like Morgan Stanley prohibit these types of recommendations.
- Read and retain your account statements, confirmations, and any other information you receive about your investment transactions including the firm's client relationship summary (CRS). The CRS can be located on the websites of all SEC registered investment advisors and broker-dealers who work with retail investors.
- Immediately contact a member of the management team if you recognize any type of a discrepancy on your account statement. For example;
  - o A security or money transaction you did not authorize
  - o An investment you purchased that you do not see on your account statement
  - o An item on your account statement that you do not understand
- When sending funds to your financial institution, be sure the funds are being sent directly to the financial institution you are investing with and not to a 3rd party institution.

Last but not least, never share your account passwords with anyone.

2023 IRA Fair Market Value - 5498

This information is being furnished to the Internal Revenue Service ("IRS").

Morgan Stanley Smith Barney LLC is required by law to report the calendar year end Fair Market Value ("FMV") of an IRA, along with the FMV and type(s) of certain specified assets/hard-to-value assets held in an IRA to the Internal Revenue Service ("IRS") and to IRA holders.

For purposes of this reporting requirement, the "2023 Fair Market Value," along with the "2023 Fair Market Value of Certain Specified Assets" and the "Type of specified asset" (if applicable) reported on this Year-End Statement will serve as your written notification of this FMV information in compliance with IRS requirements and will be sent to the IRS electronically, on IRS Form 5498, along with your name, address, and tax identification number (e.g., Social Security Number).

If we receive an adjusted year-end value for any investments (e.g., custodial annuities) held within this IRA, your FMV information may change. Any changes to the FMV information will be reflected on your next statement and reported electronically to the IRS. Please note, however, that a second notice (on IRS Form 5498) will be provided to you if you make any reportable contributions to your IRA for 2023, including, for example, individual contributions made on or before April 15, 2024, that are designated as 2023 contributions, as well as rollovers, recharacterizations, and, if applicable, Roth conversions made to your IRA on or before December 31, 2023.

Update to Mailing Name on Account Statements

Effective January 1, 2024, there may be a change to the mailing name on your account statement to include the names of all account owners, if applicable.

2023 Recap of Cash Management Activity

Select UMA Retirement Account [redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

We are pleased to enclose your Recap of Cash Management Activity. This section includes a summary of selected account activity for the preceding 12 months; including your electronic transfers, checking and card activity for the year (including ATM transactions, automated payments and Billpay), and security transfers. As part of the Recap, Debit Card activity is organized by spending category; and checks are organized by expense code.

Information related to Income, Distributions, Purchases, Sales, and Redemptions will be provided to accounts subject to IRS reporting on Forms 1099 in the Consolidated Tax Package.

For your convenience, this Recap is also available as a separately retrievable document on Morgan Stanley Online under Statements within the Account Documents tab.

For reportable account(s), we recommend that you wait for your IRS Form(s) 1099 before completing your tax returns. *This Recap is not a substitute for the official account statements that you have received from us throughout the year; and is for informational purposes only to provide you with a recap of your cash management activity. If there are any discrepancies between your account statement(s) and the information in this Recap, you should rely on the account statement(s) you have previously received.*

CASH RELATED ACTIVITY

ELECTRONIC TRANSFERS (DEBITS)

Activity Date	Activity Type	Description	Comments	Inflows/(Outflows)
10/24	Withdrawal	BRANCH CHECK	PAID TO LAMAR P. FISHER	$(4,816.96)
TOTAL ELECTRONIC TRANSFERS (DEBITS)				**$(4,816.96)**

OTHER DEBITS

Activity Date	Activity Type	Description	Comments	Inflows/(Outflows)
1/9	Service Fee	ADV FEE 01/01-01/31		$(108.01)
1/19	Service Fee	NET PLATFORM FEE	PLATFORM FEE ($7.55) PLATFORM CREDIT $7.55	—
2/7	Service Fee	ADV FEE 02/01-02/28		(100.90)
3/7	Service Fee	ADV FEE 03/01-03/31		(108.41)
4/10	Service Fee	ADV FEE 04/01-04/30		(106.78)
4/18	Service Fee Adj	NET PLATFORM CREDIT	PLATFORM FEE ($7.54) PLATFORM CREDIT $7.56	0.02
5/5	Service Fee	ADV FEE 05/01-05/31		(111.55)
6/7	Service Fee	ADV FEE 06/01-06/30		(105.53)
7/10	Service Fee	ADV FEE 07/01-07/31		(111.47)
7/19	Service Fee	NET PLATFORM FEE	PLATFORM FEE ($7.51) PLATFORM CREDIT $7.51	—
8/7	Service Fee	ADV FEE 08/01-08/31		(113.18)
9/8	Service Fee	ADV FEE 09/01-09/30		(107.62)
10/6	Service Fee	ADV FEE 10/01-10/31		(107.75)
10/18	Service Fee	NET PLATFORM FEE	PLATFORM FEE ($7.23) PLATFORM CREDIT $7.23	—
11/7	Service Fee	ADV FEE 11/01-11/30		(97.27)

2023 Recap of Cash Management Activity

Select UMA Retirement Account
[redacted]
Traditional Inherited IRA

LAMAR P FISHER (BENE)

OTHER DEBITS (CONTINUED)

Activity Date	Activity Type	Description	Comments	Inflows/(Outflows)
12/7	Service Fee	ADV FEE 12/01-12/31		(106.15)
TOTAL OTHER DEBITS				**$(1,284.60)**
TOTAL CASH RELATED ACTIVITY				**$(6,101.56)**

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 $1,500,000.00 (Own Jointly with Wife)
-Cooperative Apartment: 1045 Hillsboro Mile, A-2, A-5, Hillsboro Beach, FL valued at $600,000.00 (Own Jointly with Wife-Stock Certificate)
-Building and Parking Lot: 2112 E. Atlantic Boulevard & 20 S. Federal Highway, Pompano Beach, FL valued at $1,100,000.00 (100% Ownership through Fisher Auctions, LLC)
-Building: 18 S Federal Highway, Pompano Beach, FL valued at $1,000,000.00 (Own 1/3 through 18 S Federal LLC or $334,000.00)

PART C – LIABILITIES: (Additional)

-Bentley Auto Loan: $1,254.92 Per Month (Balanced Owed $62,939.06)
-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

LAMAR P. AND SUZAN P. FISHER
STATEMENT OF FINANCIAL CONDITION
December 31, 2023

ASSETS:

Cash	$846,400
Investment in closely held corporations:	
Common Stock, Fisher Auction Co., Inc., 100% owned	$800,000
Individual retirement accounts;	$30,000
Profit Sharing Plan & Trust;	$955,715
Other assets:	
Personal Resident (Jointly Owned with Wife)	$1,500,000
Cooperative Apartment (Jointly Owned with Wife)	$600,000
Equity in Vehicles & Boat	$200,000
Furniture, jewelry, collectibles and other personal property	$75,000
Fisher Auctions, LLC	
Office Building & Vacant Lot	$1,100,000
Rental House - 1624 SE 1st St. LLC	$550,000
18 S Federal LLC	
33% ownership of building valued at $1,000,000	$334,000
Total Assets	**$6,991,115**

LIABILITIES AND NET WORTH

LIABILITIES:

Auto Loans	$65,000
Mortgage note payable on 18 S Federal LLC 33% Liability	$200,000
Total Liabilities	$265,000

NET WORTH

Net Worth	$6,726,115
Total liabilities and net worth	**$6,991,115**

Lamar P. Fisher