

2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/10/2025

General Information

Name: Mr Joshua Brown

PID 288161

AGENCY INFORMATION

Organization	Suborganization	Title
Wakulla County School Board	Elected Constitutional Officer	School Board Member District IV

Net Worth

My Net Worth as of December 31, 2024 was \$ 2,667,000.00.

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 \$ 120,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Personal Residence 180 Pelican Way, Panacea, FL and associated acreage	\$ 640,000.00
Rental House- 5367 Dawn Court- Tallahassee, FL	\$ 200,000.00
Farm- 5010 Natural Bridge Rd, Tallahassee, FL	\$ 150,000.00
Merril Lynch Investment accounts	\$ 54,000.00
Prudential Wealth investment Accounts	\$ 209,000.00
Cenntennial Bank- Savings (multiple)	\$ 165,000.00
Cenntennial Bank- Checking Accounts (multiple)	\$ 20,000.00
Waypoint Properties Checking and Saving Accounts (multiple)	\$ 150,000.00
2 Lots Wakulla Gardens- Beeler Rd	\$ 30,000.00
1 Lot Wakulla Gardens- WF Majors Rd	\$ 15,000.00
Robinson Brown Investment Group LLC- Prime Meridian Bank Accounts	\$ 525,000.00
103 Acres off Hwy 98, Crawfordville, FL 32327	\$ 500,000.00
Prime Meridian Savings Account	\$ 103,000.00
146 Coastal Highway, Panacea, FL 32346	\$ 150,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
FSU Credit Union	11 osceola Court, Crawfordville, FL 32327	\$ 15,000.00
Ameris Bank- 5367 Dawn Court	2628 Crawfordville hwy, Crawfordville, FL 32327	\$ 100,000.00
First Commerce Credit Union	1741 Old St Augustine Rd, Tallahassee, FL 32301	\$ 250,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2024 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2024 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

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

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

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

Interests in Specified Businesses

Business Entity # 1	
Name of Business Entity	Panacea Area Water Board
Address of Business Entity	1445 Coastal Highway, Panacea, FL 32346
Principal Business Activity	Water Utility
Position Held with Entity	Board Member
I own more than a 5% Interest in the Business	No
Nature of my Ownership Interest	Board member

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.

Joshua Brown

Digitally signed: 06/10/2025

Filed with COE: 06/10/2025

JAMES MOORE & CO., P.L.
2477 TIM GAMBLE PLACE, SUITE 200
TALLAHASSEE, FL 32308-4386

JOSH & VIRGINIA BROWN
180 PELICAN WAY
PANACEA, FL 32346-2516



Two-Year Comparison Worksheet

2024

Name(s) as shown on return

Social security number

JOSH & VIRGINIA BROWN

2023 Filing Status **MARRIED FILING JOINT**

2024 Filing Status **MARRIED FILING JOINT**

2023 Tax Bracket **35.0%**

2024 Tax Bracket **24.0%**

Description	Tax Year 2023	Tax Year 2024	Increase (Decrease)
WAGES, SALARIES, AND TIPS	96,465.	103,326.	6,861.
SCHEDULE B - TAXABLE INTEREST	1,088.	15,662.	14,574.
SCHEDULE B - QUALIFIED DIVIDENDS	1,994.	227.	-1,767.
SCHEDULE B - ORDINARY DIVIDENDS	2,788.	246.	-2,542.
SCHEDULE D (CAPITAL GAIN/LOSS)	-3,000.	55,437.	58,437.
SCH. C (BUSINESS INCOME/LOSS)	1,750.	2,117.	367.
SCHEDULE E (RENTAL AND PASSTHROUGH)	503,294.	279,243.	-224,051.
TOTAL INCOME	602,385.	456,031.	-146,354.
DEDUCTIBLE PART OF SE TAX	3,181.	0.	-3,181.
TOTAL ADJUSTMENTS	3,181.	0.	-3,181.
ADJUSTED GROSS INCOME	599,204.	456,031.	-143,173.
STANDARD DEDUCTION	27,700.	29,200.	1,500.
QUALIFIED BUSINESS INCOME DEDUCTION	83,723.	59,698.	-24,025.
TOTAL DEDUCTIONS	111,423.	88,898.	-22,525.
TAXABLE INCOME	487,781.	367,133.	-120,648.
TAX	114,113.	69,798.	-44,315.
TAX BEFORE CREDITS	114,113.	69,798.	-44,315.
CHILD TAX CR. AND CR. FOR OTH. DEP.	0.	1,150.	1,150.
FORM 1116 (FOREIGN TAX CREDIT)	147.	13.	-134.
TAX AFTER NON-REFUNDABLE CREDITS	113,966.	68,635.	-45,331.
SCHEDULE SE (SELF-EMPLOYMENT TAX)	6,361.	0.	-6,361.
FORM 8960 (NET INVEST. INCOME TAX)	0.	455.	455.
TOTAL TAX	120,327.	69,090.	-51,237.
FED. INCOME TAX WITHHELD, FORM W-2	5,060.	4,332.	-728.
FED. INCOME TAX WITHHELD, FORM 1099	487.	102.	-385.
ESTIMATED TAX PAYMENTS	63,000.	81,200.	18,200.
TOTAL PAYMENTS	68,547.	85,634.	17,087.
TAX OVERPAID	0.	16,544.	16,544.
OVERPAYMENT APPLIED TO ESTIMATE	0.	16,544.	16,544.
BALANCE DUE	51,780.	0.	-51,780.

2025 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2025 (see instructions)	1	
2a	Deductions	2a	
	• If you plan to itemize deductions, enter the estimated total of your itemized deductions. • If you don't plan to itemize deductions, enter your standard deduction.		
b	If you can take the qualified business income deduction, enter the estimated amount of the deduction	2b	
c	Add lines 2a and 2b	2c	
3	Subtract line 2c from line 1	3	
4	Tax. Figure your tax on the amount on line 3 by using the 2025 Tax Rate Schedules . Caution: If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see Worksheets 2-5 and 2-6 in Pub. 505 to figure the tax	4	
5	Alternative minimum tax from Form 6251	5	
6	Add lines 4 and 5. Add to this amount any other taxes you expect to include in the total on Form 1040 or 1040-SR, line 16	6	
7	Credits (see instructions). Do not include any income tax withholding on this line	7	
8	Subtract line 7 from line 6. If zero or less, enter -0-	8	
9	Self-employment tax (see instructions)	9	
10	Other taxes (see instructions)	10	
11a	Add lines 8 through 10	11a	
b	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and section 1341 credit	11b	
c	Total 2025 estimated tax. Subtract line 11b from line 11a. If zero or less, enter -0-	11c	
12a	Multiply line 11c by 90% (66 2/3% for farming and fishing)	12a	
b	Required annual payment based on prior year's tax (see instructions)	12b	
c	Required annual payment to avoid a penalty. Enter the smaller of line 12a or 12b Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 12c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 11c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 11c. For details, see chapter 2 of Pub. 505.	12c	
13	Income tax withheld and estimated to be withheld during 2025 (including income tax withholding on pensions, annuities, certain deferred income, and Additional Medicare Tax withholding)	13	
14a	Subtract line 13 from line 12c	14a	71,600.
	Is the result zero or less? ☐ Yes. Stop here. You are not required to make estimated tax payments. ☐ No. Go to line 14b.		
b	Subtract line 13 from line 11c	14b	
	Is the result less than \$1,000? ☐ Yes. Stop here. You are not required to make estimated tax payments. ☐ No. Go to line 15 to figure your required payment.		
15	If the first payment you are required to make is due April 15, 2025, enter 1/4 of line 14a (minus any 2024 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order	15	1,356.

OVERPAYMENT APPLIED

16,544.

For the year Jan. 1 - Dec. 31, 2024, or other tax year beginning , ending		See separate instructions.
Your first name and middle initial	Last name	Your social security number
JOSH	BROWN	
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
VIRGINIA	BROWN	
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
180 PELICAN WAY		
City, town, or post office. If you have a foreign address, also complete spaces below.		State ZIP code
PANACEA		FL 32346-2516
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status	☐ Single	☐ Head of household (HOH)
Check only one box.	☒ Married filing jointly (even if only one had income)	☐ Qualifying surviving spouse (QSS)
	☐ Married filing separately (MFS)	
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:		
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):		
Digital Assets	At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No	
Standard Deduction	Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent	
	☐ Spouse itemizes on a separate return or you were a dual-status alien	

Age/Blindness	You: ☐ Were born before January 2, 1960 ☐ Are blind	Spouse: ☐ Was born before January 2, 1960 ☐ Is blind
Dependents (see instructions):	(2) Social security number	(3) Relationship to you
If more than four dependents, see instr. and check here ☐	(1) First name Last name	(4) Check the box if qualifies for (see instr.):
	FLETCHER D BROWN	Child tax credit ☒ Credit for other dependents ☐
	HADLEY R BROWN	☒ ☐
		☐ ☐
		☐ ☐
		☐ ☐

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	STMT 1	1a	103,326.		
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	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	103,326.		
	Attach Sch. B if required.	2a Tax-exempt interest	2a	152.	b Taxable interest	2b
3a Qualified dividends		3a	227.	b Ordinary dividends	3b	246.
4a IRA distributions		4a		b Taxable amount	4b	
5a Pensions and annuities		5a		b Taxable amount	5b	
6a Social security benefits		6a		b Taxable amount	6b	
c If you elect to use the lump-sum election method, check here (see instructions)						
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here			7	55,437.		
8 Additional income from Schedule 1, line 10			8	281,360.		
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income			9	456,031.		
10 Adjustments to income from Schedule 1, line 26			10			
Standard Deduction for - • Single or Married filing separately, \$14,600 • Married filing jointly or Qualifying surviving spouse, \$29,200 • Head of household, \$21,900 • If you checked any box under Standard Deduction, see instructions.	11 Subtract line 10 from line 9. This is your adjusted gross income		11	456,031.		
	12 Standard deduction or itemized deductions (from Schedule A)		12	29,200.		
	13 Qualified business income deduction from Form 8995 or Form 8995-A		13	59,698.		
	14 Add lines 12 and 13		14	88,898.		
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	367,133.		

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	69,798.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	69,798.
19	Child tax credit or credit for other dependents from Schedule 8812	19	1,150.
20	Amount from Schedule 3, line 8	20	13.
21	Add lines 19 and 20	21	1,163.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	68,635.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	455.
24	Add lines 22 and 23. This is your total tax	24	69,090.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	4,332.
b	Form(s) 1099	25b	102.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	4,434.
26	2024 estimated tax payments and amount applied from 2023 return	STATEMENT 6	81,200.

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

27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	85,634.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	16,544.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2025 estimated tax	36	16,544.

Direct deposit? See instructions.

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	
38	Estimated tax penalty (see instructions)	38	

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

Designee's name	Phone no.	Personal identification number (PIN)
NADIA H. BATEY	850-386-6184	

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.

Sign Here

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		REALTOR	
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.)
		TEACHER	
Phone no.	Email address JBROWN@WPTPROPERTIES.COM		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
NADIA H. BATEY	NADIA H. BATEY	03/27/25	P01452380	

Firm's name	Phone no.
JAMES MOORE & CO., P.L.	850-386-6184
Firm's address	Firm's EIN
2477 TIM GAMBLE PLACE, SUITE 200 TALLAHASSEE, FL 32308-4386	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2024)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

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

Your social security number

JOSH & VIRGINIA BROWN

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	2,117.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	279,243.
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 nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	281,360.

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i 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	

Schedule 1 (Form 1040) 2024

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **02**

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

JOSH & VIRGINIA BROWN

Your social security number

Part I Tax

1	Additions to tax:			
a	Excess advance premium tax credit repayment. Attach Form 8962	1a		
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d	Recapture of net EPE from Form 4255, line 2a, column (i)	1d		
e	Excessive payments (EP) from Form 4255. Check applicable box and enter amount. (i) ☐ Line 1a, column (n) (ii) ☐ Line 1c, column (n) (iii) ☐ Line 1d, column (n) (iv) ☐ Line 2a, column (n)	1e		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a, column (o) (ii) ☐ Line 1c, column (o) (iii) ☐ Line 1d, column (o) (iv) ☐ Line 2a, column (o)	1f		
y	Other additions to tax (see instructions):	1y		
z	Add lines 1a through 1y	1z		
2	Alternative minimum tax. Attach Form 6251	2		0.
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3		0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	455.
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)

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

Schedule 2 (Form 1040) 2024

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Recapture of net EPE from Form 4255, line 1d, column (I)	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	455.

Schedule 2 (Form 1040) 2024

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **03**

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

Your social security number

JOSH & VIRGINIA BROWN

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	13.
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	
5b	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	13.

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	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b	
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other refundable credits (see instructions):	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	

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

Schedule 3 (Form 1040) 2024

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2024
Attachment
Sequence No. **08**

Your social security number

JOSH & VIRGINIA BROWN

Part I

Interest

- 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:

CENTENNIAL BANK

PRIME MERIDIAN BANK

NATIONAL FINANCIAL SERVICES LLC

FROM K-1 - JOSHUA E BROWN LLC

FROM K-1 - ROBINSON BROWN INVESTMENT GROUP LLC

Amount

617.

1,078.

42.

2,424.

11,501.

1

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.

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

15,662.

15,662.

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

Part II

Ordinary Dividends

- 5** List name of payer:

LPL FINANCIAL

Amount

246.

5

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.

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

246.

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

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 427501 10-25-24

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.

- 7a** At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- 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

Yes

No

X

- b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(ies) where the financial account(s) is (are) located

- 8** During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

X

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

Schedule B (Form 1040) 2024

Interest and Dividend Summary

Name: JOSH & VIRGINIA BROWN

FEIN/SSN:

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 CENTENNIAL BANK	617.							
B PRIME MERIDIAN BANK	1,078.							
C NATIONAL FINANCIAL SERVICES LLC	42.							
D NATIONAL FINANCIAL SERVICES LLC			122.	8.				
E LPL FINANCIAL			30.	2.			246.	227.
F FROM K-1 - JOSHUA E BROWN LLC	2,424.							
G FROM K-1 - ROBINSON BROWN INVESTMENT GROUP LLC	11,501.							
H								
I								
J								
K								
Totals	15,662.		152.	10.			246.	227.

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						10.		
D						29.		
E						63.		13.
F								
G								
H								
I								
J								
K								
Totals						102.		13.

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

2024
Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

JOSH BROWN

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

REAL ESTATE INVESTMENTS

B Enter code from instructions

531390

C Business name. If no separate business name, leave blank.

TIDE CREEK HOLDINGS LLC

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

E Business address (including suite or room no.) **180 PELICAN WAY**

City, town or post office, state, and ZIP code **PANACEA, 32346**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2024, check here

☐ Yes ☒ No

I Did you make any payments in 2024 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 STATEMENT 8	☐	1	4,100.
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	4,100.
4 Cost of goods sold (from line 42)		4	
5 Gross profit. Subtract line 4 from line 3		5	4,100.
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	4,100.

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	708.	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	625.	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27 a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
Simplified method filers only: Enter the total square footage of (a) your home: 2538			31 Net profit or (loss). Subtract line 30 from line 29.	31	2,117.
and (b) the part of your home used for business: 130					
Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 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.					
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

2024

 Attachment
Sequence No. **12**

Name(s) shown on return

JOSH & VIRGINIA BROWN

Your social security number

 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	147,065.	140,280.		6,785.
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 6,785.

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	2,605.	8,842.		<6,237.>
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11 57,598.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (2,709.)
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 48,652.

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

Schedule D (Form 1040) 2024

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	55,437.
- 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 SEE STATEMENT 12	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: - The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	()
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.		

Schedule D (Form 1040) 2024

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return

JOSH & VIRGINIA BROWN

Your SSN

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.	367,133.	
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	227.	
3. Are you filing Schedule D?*	3.	48,652.	
☒ Yes. Enter the smaller of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.			
☐ No. Enter the amount from Form 1040 or 1040-SR, line 7.			
4. Add lines 2 and 3	4.	48,879.	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	318,254.	
6. Enter:	6.	94,050.	
\$47,025 if single or married filing separately, \$94,050 if married filing jointly or qualifying surviving spouse, \$63,000 if head of household.			
7. Enter the smaller of line 1 or line 6	7.	94,050.	
8. Enter the smaller of line 5 or line 7	8.	94,050.	
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	0.	
10. Enter the smaller of line 1 or line 4	10.	48,879.	
11. Enter the amount from line 9	11.	0.	
12. Subtract line 11 from line 10	12.	48,879.	
13. Enter:	13.	583,750.	
\$518,900 if single, \$291,850 if married filing separately, \$583,750 if married filing jointly or qualifying surviving spouse, \$551,350 if head of household.			
14. Enter the smaller of line 1 or line 13	14.	367,133.	
15. Add lines 5 and 9	15.	318,254.	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	48,879.	
17. Enter the smaller of line 12 or line 16	17.	48,879.	
18. Multiply line 17 by 15% (0.15)	18.	7,332.	
19. Add lines 9 and 17	19.	48,879.	
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.	62,466.	
23. Add lines 18, 21, and 22	23.	69,798.	
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.	74,197.	
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.	69,798.	

* 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

2024

Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

JOSH & VIRGINIA BROWN

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

A Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

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

1a Physical address of each property (street, city, state, ZIP code)**A** 146 COASTAL HIGHWAY, PANACEA, FL 32346**B** 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327

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

Type of Property:

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

Income:

3 Rents received **3** 15,356. **B** 25,300. **C**

4 Royalties received **4**

Expenses:

5 Advertising **5**

6 Auto and travel (see instructions) **6**

7 Cleaning and maintenance **7** 925.

8 Commissions **8**

9 Insurance **9** 972.

10 Legal and other professional fees **10** 625.

11 Management fees **11** 2,520.

12 Mortgage interest paid to banks, etc. (see instructions) **12** 4,904.

13 Other interest **13** 19,258.

14 Repairs **14** 3,886. **3,473.**

15 Supplies **15**

16 Taxes **16** 3,641. **2,763.**

17 Utilities **17**

18 Depreciation expense or depletion **18** 3,483. **7,062.**

19 Other (list) **STMT 13** **19** 237.

20 Total expenses. Add lines 5 through 19 **20** 30,268. **23,481.**

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** -14,912. **1,819.**

22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) **22** 14,912. **1,785.**

23a Total of all amounts reported on line 3 for all rental properties **23a** 40,656.

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** 4,904.

d Total of all amounts reported on line 18 for all properties **23d** 10,545.

e Total of all amounts reported on line 20 for all properties **23e** 53,749.

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses **24** 1,819.

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here **25** 16,697.

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** -14,878.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2024

LHA 421491 10-25-24

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

Your social security number

JOSH & VIRGINIA BROWN

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	TRES PADRES FARM LLC	P		83-4198244		
B	JOSHUA E BROWN LLC	S		87-1240223	X	
C	ROBINSON BROWN INVESTMENT GROUP					
D	LLC	P		92-0259889		
Passive Income and Loss				Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A			4,367.			
B					300,421.	
C						
D			1,933.			
29a	Totals				300,421.	
b	Totals		6,300.			
30	Add columns (h) and (k) of line 29a				30	300,421.
31	Add columns (g), (i), and (j) of line 29b				31	(6,300.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	294,121.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number		
A				
B				
Passive Income and Loss		Nonpassive Income and Loss		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a	Totals			
b	Totals			
35	Add columns (d) and (f) of line 34a			35
36	Add columns (c) and (e) of line 34b			36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36			37

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	279,243.
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 15 -14,878.

2024 DEPRECIATION AND AMORTIZATION REPORT

RENTAL - 5367 DAMN COURT APT A AND B,

SCHEDULE E-1

Asset No.	Description	Date Acquired	Method	Life	Convention	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
2	BUILDING A	02/28/22	SL	27.50	MM17		61,121.				61,121.	4,168.		2,223.	6,391.
3	LAND A	02/28/22	L				13,399.				13,399.			0.	0.
4	HVAC R&M	02/28/22	SL	27.50	MM17		4,679.				4,679.	319.		170.	489.
5	RENOVATIONS A	02/28/22	SL	27.50	MM17		33,630.				33,630.	2,293.		1,223.	3,516.
6	LOAN COSTS	02/28/22		360M		43	1,423.				1,423.	87.		47.	134.
7	BUILDING B	02/28/22	SL	27.50	MM17		61,121.				61,121.	4,168.		2,223.	6,391.
8	LAND B	02/28/22	L				13,399.				13,399.			0.	0.
9	RENOVATIONS B	03/31/22	SL	27.50	MM17		33,630.				33,630.	2,191.		1,223.	3,414.
	TOTAL SCH E DEPR. & AMORTIZATION						222,402.				222,402.	13,226.		7,109.	20,335.

428111 04-01-24

(D) - Asset disposed

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

2024 DEPRECIATION AND AMORTIZATION REPORT

COMMERCIAL RENTAL - 146 COASTAL HIGHWAY

SCHEDULE E - 2

Asset No.	Description	Date Acquired	Method	Life	Convention	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
10	LAND	01/31/24	L				27,256.				27,256.			0.	0.
11	LAND IMPROVEMENTS	01/31/24	150DB	15.00	HY19H		1,612.			967.	645.			999.	32.
12	BUILDING	01/31/24	SL	39.00	MM19H		101,106.				101,106.			2,484.	2,484.
	TOTAL SCH E DEPR. & AMORTIZATION						129,974.			967.	129,007.			3,483.	2,516.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						0.		0.	0.	0.	0.			0.
	ACQUISITIONS						129,974.		0.	967.	129,007.	0.			2,516.
	DISPOSITIONS/RETIRED						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						129,974.		0.	967.	129,007.	0.			2,516.

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.Attachment
Sequence No. 27

Name(s) shown on return

Identifying number

JOSH & VIRGINIA BROWN

1a Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S
(or substitute statement) that you are including on line 2, 10, or 20

1a

b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of
MACRS assets

1b

c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS
assets

1c

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other
Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	ROBINSON BROWN						
	INVESTMENT GROUP LLC						57,598.

3 Gain, if any, from Form 4684, line 39

3

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37

4

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824

5

6 Gain, if any, from line 32, from other than casualty or theft

6

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

7

57,598.

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K,
line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount
from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section
1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on
the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions

8

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If
line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term
capital gain on the Schedule D filed with your return. See instructions

9

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7

11

12 Gain, if any, from line 7 or amount from line 8, if applicable

12

13 Gain, if any, from line 31

13

14 Net gain or (loss) from Form 4684, lines 31 and 38a

14

15 Ordinary gain from installment sales from Form 6252, line 25 or 36

15

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824

16

17 Combine lines 10 through 16

17

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines
a and b below. For individual returns, complete lines a and b below.a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the
loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used
as an employee.) Identify as from "Form 4797, line 18a." See instructions

18a

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1
(Form 1040), Part I, line 4

18b

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2024)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D.		Property A	Property B
		Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20		
21 Cost or other basis plus expense of sale	21		
22 Depreciation (or depletion) allowed or allowable	22		
23 Adjusted basis. Subtract line 22 from line 21	23		
24 Total gain. Subtract line 23 from line 20	24		
25 If section 1245 property:			
a Depreciation allowed or allowable from line 22	25a		
b Enter the smaller of line 24 or 25a	25b		
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
a Additional depreciation after 1975. See instructions	26a		
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b		
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c		
d Additional depreciation after 1969 and before 1976	26d		
e Enter the smaller of line 26c or 26d	26e		
f Section 291 amount (corporations only)	26f		
g Add lines 26b, 26e, and 26f	26g		
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.			
a Soil, water, and land clearing expenses	27a		
b Line 27a multiplied by applicable percentage	27b		
c Enter the smaller of line 24 or 27b	27c		
28 If section 1254 property:			
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a		
b Enter the smaller of line 24 or 28a	28b		
29 If section 1255 property:			
a Applicable percentage of payments excluded from income under section 126. See instructions	29a		
b Enter the smaller of line 24 or 29a. See instructions	29b		

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less

(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Form 6251 Alternative Minimum Tax - Individuals

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0074

2024
Attachment
Sequence No. **32**

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

Your social security number

JOSH & VIRGINIA BROWN

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	367,133.
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	29,200.
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 SEE STATEMENT 16	2g	10.
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	0.
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	4	396,343.

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household \$609,350 \$85,700 Married filing jointly or qualifying surviving spouse 1,218,700 133,300 Married filing separately 609,350 66,650 If line 4 is over the amount shown above for your filing status, see instructions.	5	133,300.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	263,043.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result.	7	63,015.
8	Alternative minimum tax foreign tax credit (see instructions)	8	13.
9	Tentative minimum tax. Subtract line 8 from line 7	9	63,002.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	69,785.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

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

12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	263,043.
13 Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	48,879.
14 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	48,879.
16 Enter the smaller of line 12 or line 15	16	48,879.
17 Subtract line 16 from line 12	17	214,164.
18 If line 17 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result	18	55,683.
19 Enter: • \$94,050 if married filing jointly or qualifying surviving spouse, • \$47,025 if single or married filing separately, or • \$63,000 if head of household.	19	94,050.
20 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	318,254.
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22 Enter the smaller of line 12 or line 13	22	48,879.
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	0.
24 Subtract line 23 from line 22	24	48,879.
25 Enter: • \$518,900 if single, • \$291,850 if married filing separately, • \$583,750 if married filing jointly or qualifying surviving spouse, or • \$551,350 if head of household.	25	583,750.
26 Enter the amount from line 21	26	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	27	318,254.
28 Add line 26 and line 27	28	318,254.
29 Subtract line 28 from line 25. If zero or less, enter -0-	29	265,496.
30 Enter the smaller of line 24 or line 29	30	48,879.
31 Multiply line 30 by 15% (0.15)	31	7,332.
32 Add lines 23 and 30	32	48,879.
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33 Subtract line 32 from line 22	33	0.
34 Multiply line 33 by 20% (0.20)	34	
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35 Add lines 17, 32, and 33	35	
36 Subtract line 35 from line 12	36	
37 Multiply line 36 by 25% (0.25)	37	
38 Add lines 18, 31, 34, and 37	38	63,015.
39 If line 12 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result	39	69,000.
40 Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	63,015.

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. **47**

Name(s) shown on return

JOSH & VIRGINIA BROWN

Your social security number

[REDACTED]

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	456,031.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	456,031.
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000.
9	Enter the amount shown below for your filing status. • Married filing jointly - \$400,000 • All other filing statuses - \$200,000	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	57,000.
11	Multiply line 10 by 5% (0.05)	11	2,850.
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	1,150.
13	Enter the amount from Credit Limit Worksheet A STMT 17	13	69,785.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents	14	1,150.

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

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

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

Schedule 8812 (Form 1040) 2024

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 ☐		
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a	0.
b Number of qualifying children under age 17 with the required social security number: _____ x \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16b	
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17 Enter the smaller of line 16a or line 16b	17	
18a Earned income (see instructions)	18a	
b Nontaxable combat pay (see instructions)	18b	
19 Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20 Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$5,100 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20	

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions	21	
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22	
23 Add lines 21 and 22	23	
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24	
25 Subtract line 24 from line 23. If zero or less, enter -0-	25	
26 Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26	

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	0.
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Schedule 8812 (Form 1040) 2024

Nondeductible IRAs

OMB No. 1545-0074

2024
Attachment
Sequence No. **48**

Attach to 2024 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.

Name. If married, file a separate form for each spouse required to file 2024 Form 8606. See instructions.

Your social security number

JOSH BROWN

**Fill in Your Address
Only if You Are
Filing This Form by
Itself and Not With
Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2024.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2024 and you made nondeductible contributions to a traditional IRA in 2024 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or returns of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024 and you made nondeductible contributions to a traditional IRA in 2024 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2024, including those made for 2024 from January 1, 2025, through April 15, 2025. See instructions	1	1,000.
2	Enter your total basis in traditional IRAs. See instructions	2	17,500.
3	Add lines 1 and 2	3	18,500.
In 2024, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion? ☐ No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. ☐ Yes Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2025, through April 15, 2025	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2024, plus any outstanding rollovers. Subtract certain 2024 retirement plan distribution repayments treated as rollovers, if any (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2024. Do not include rollovers (but do include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2024 and earlier years	14	18,500.
15a	Subtract line 12 from line 7	15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. Reduce that amount by certain 2024 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers (see instructions). If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			

Part II 2024 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2024.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024	16
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b	18

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2024. For this purpose, a distribution **does not** include a rollover (but does include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include a qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2024, including any qualified first-time homebuyer distributions, and any 2024 retirement plan distributions whose repayments are treated as rollovers (see instructions)	19
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20
21	Subtract line 20 from line 19. If zero or less, enter -0-	21
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 19, as applicable (see instructions)	25b
c	Taxable amount. Subtract line 25b from line 25a. Reduce that amount by certain 2024 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers (see instructions). If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b	25c

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

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

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Form 8606 (2024)

Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995A for instructions and the latest information.**2024**
Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

JOSH & VIRGINIA BROWN

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

Use this form if your taxable income, before your qualified business income deduction, is above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

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

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	298,488.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	59,698.		
4 Allocable share of W-2 wages from the trade, business, or aggregation	157,528.		
5 Multiply line 4 by 50% (0.50)	78,764.		
6 Multiply line 4 by 25% (0.25)	39,382.		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	181,128.		
8 Multiply line 7 by 2.5% (0.025)	4,528.		
9 Add lines 6 and 8	43,910.		
10 Enter the greater of line 5 or line 9	78,764.		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	59,698.		
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	59,698.		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	59,698.		
16 Total qualified business income component. Add all amounts reported on line 15	59,698.		

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

Form 8995-A (2024)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20	426,831.	
21	Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	21	383,900.	
22	Subtract line 21 from line 20	22	42,931.	
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23	100,000.	
24	Phase-in percentage. Divide line 22 by line 23	24	42.9310%	
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	59,698.	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32	59,698.	
33	Taxable income before qualified business income deduction	33	426,831.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	48,879.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	377,952.	
36	Income limitation. Multiply line 35 by 20% (0.20)	36	75,590.	
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	59,698.	
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	59,698.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

SCHEDULE B
(Form 8995-A)

(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

Aggregation of Business Operations

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55C**

Name(s) shown on return

JOSH & VIRGINIA BROWN

Your taxpayer identification number

If you have more than one aggregated group, complete and attach as many Schedules B as needed. Number the first aggregation "1" and any additional aggregations in numerical order (2, 3, 4, etc.). See instructions.

Aggregation No.: 1 **REAL ESTATE**

- 1 Provide a description of the aggregated trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4. In addition, if you hold a direct or indirect interest in a relevant pass-through entity (RPE) that aggregates multiple trades or businesses, you must attach a copy of the RPE's aggregations.

- 2 Has this trade or business aggregation changed from the prior year? This includes changes in the aggregation due to a trade or business being formed, acquired, disposed of, or ceasing operations. If "Yes," explain. If "No," skip line 2 and go to line 3.

3	(a) Name of trade or business	(b) Taxpayer identification number	(c) Qualified business income/(loss)	(d) W-2 wages	(e) Unadjusted basis immediately after acquisition
	JOSHUA E BROWN LLC	87-1240223	300,421.	157,528.	181,128.
	ROBINSON BROWN INVESTMENT GROUP LLC	92-0259889	-1,933.	0.	0.
4	Totals. Total columns (c), (d), and (e). Enter the total amounts on Schedule C (Form 8995-A) or on Form 8995-A, Part II, for the corresponding aggregation, as appropriate. See instructions		298,488.	157,528.	181,128.

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

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

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 70

Taxpayer name(s) shown on return

JOSH & VIRGINIA BROWN

Taxpayer identification number

Preparer's name

NADIA H. BATEY

Preparer tax identification number

P01452380

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-IV

for the benefit(s) claimed (check all that apply).

☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2024)

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

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

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

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

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

**Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2024Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. **72**

Name(s) shown on your tax return

JOSH & VIRGINIA BROWN

Your social security number or EIN

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	15,662.
2	Ordinary dividends (see instructions)	2	246.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	281,360.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 18	4b	-283,145.
c	Combine lines 4a and 4b	4c	-1,785.
5a	Net gain or loss from disposition of property (see instructions)	5a	55,437.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-57,598.
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	-2,161.
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	11,962.

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	11,962.
13	Modified adjusted gross income (see instructions)	13	456,031.
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	206,031.
16	Enter the smaller of line 12 or line 15	16	11,962.
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	455.
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2024)

Lines 5a-5d - Net Gains and Losses Worksheet

Keep for Your Records

	(A) Capital gains/(losses) Form 1040, Line 7, or Form 1041, Line 4	(B) Ordinary gains/(losses) Sch. 1 (1040), Line 4, or Form 1041, Line 7	Total of columns (A) + (B)
1. Beginning Net Gains and Losses	55,437.	0.	Enter this amount on line 5a 55,437.
2. Gains and Losses excluded from Net Investment Income. <i>use current year amounts for lines 2a-2g and 2i.</i>			
(a) Enter net gains from the disposition of property used in a non-section 1411 trade or business (enter as negative amounts): <u>Name of Trade or Business</u> <u>Amount</u> <u>SEE STATEMENT 19</u> () ()	57,598.	()	
(b) Enter net losses from the disposition of property used in a non-section 1411 trade or business (enter as positive amounts): <u>Name of Trade or Business</u> <u>Amount</u> () ()			
(c) Enter net losses from a former passive activity (FPA) allowed by reason of section 469(f)(1)(A) ()			
(d) Gains recognized in the current year for payments received on an installment sale obligation or private annuity for the disposition of property used in a non-section 1411 trade or business ()			
(e) Enter the net gain attributable to the net unrealized appreciation (NUA) in employer securities ()			
(f) In the case of a QEF (other than a QEF held in a section 1411 trade or business) with respect to which a section 1.1411-10(g) election is not in effect, enter the amount treated as long-term capital gain for regular income tax purposes under section 1293(a)(1)(B) ()			
(g) Enter any other gains and losses included in net investment income that are not otherwise reported on Form 8960 and any other gains and losses excluded from net investment income reported on line 5a (enter excluded gains as a negative number and excluded losses as a positive number) ()			
(h) Enter the amount reported on line 2(i) of this worksheet from your prior tax year return calculations. Enter as a positive no. ()			
(i) If you do not have a capital loss carryover to next year, then skip this line and go to line 2(j). Otherwise, enter the lesser of (i)(1) or (i)(2) as a negative number ()			
(i)(1) If the sum of the amounts reported on lines 2(a)-2(h) and line 3(d), column (A), is greater than zero, enter that amount here. Otherwise, enter -0- on line 2(i) and go to line 2(j) ()			
OR (i)(2) The amount of capital loss carried over to next year (Schedule D (Form 1040), line 16, less the amount allowed as a current deduction on Schedule D (Form 1040), line 21) entered as a positive number ()			
(j) Sum of lines 2(a)-2(i) ()	-57,598.		Enter this amount on line 5b -57,598.
3. Adjustment for Gains and Losses attributable to the disposition of interests in partnerships and S corporations ()			Enter this amount on line 5c
Add lines 1, 2(j) and 3 ()	-2,161.	0.	Enter this amount on line 5d -2,161.

423261 04-01-24

Passive Activity Loss LimitationsSee separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.**2024**Attachment
Sequence No. **858**

Name(s) shown on return

Identifying number

JOSH & VIRGINIA BROWN**Part I 2024 Passive Activity Loss****Caution:** Complete Parts IV and V before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Part IV, column (a))	1a	1,785.
b Activities with net loss (enter the amount from Part IV, column (b))	1b	()
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(1,785.)
d Combine lines 1a, 1b, and 1c	1d	

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a	
b Activities with net loss (enter the amount from Part V, column (b))	2b	()
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	()
d Combine lines 2a, 2b, and 2c	2d	

3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used**3**

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

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

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

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total	10	
11 Total losses allowed from all passive activities for 2024. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 1a, 1b, and 1c	1,785.		-1,785.		

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2024)

Simplified Method for Business Use of Your Home Worksheet

Name of Proprietor JOSH BROWN	Your social security number [REDACTED]
---	---

1. Enter the amount of the gross income limitation 1. 2,767.
2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet 2. 130
3. Simplified method amount
 - a. Maximum allowable amount 3a. \$5
 - b. Total hours facility used 3b. _____
 - b. Total hours available 3c. _____
 - d. Divide line 3b by line 3c. Enter the result as a decimal amount 3d. _____
 - e. For daycare facilities not used exclusively for business, enter the amount from line 3d, otherwise, enter 1.0 3e. 1
 - f. Multiply line 3a by line 3e and enter result to 2 decimal places 3f. 5.00
4. Multiply line 2 by line 3f 4. 650.
5. Allowable expenses using the simplified method. Enter the smaller of line 1 or line 4 5. 650.
6. Carryover of unallowed expenses from 2023 that are not allowed in 2024.
 - a. Operating expenses 6a. _____
 - b. Excess casualty losses and depreciation 6b. _____

S Corporation Shareholder Stock and
Debt Basis Limitations

OMB No. 1545-2302

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. 203

Name of shareholder

JOSH BROWN

Identifying number

A Name of S corporation

JOSHUA E BROWN LLC

B Employer identification number

87-1240223

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☒ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☒

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	159,475.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	300,421.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	2,424.
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	302,845.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	462,320.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	305,521.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	156,799.
8a	Non deductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	156,799.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	144.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	3,247.
14	Add lines 11, 12, and 13	14	3,391.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	153,408.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	144.		144.		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	144.		144.		

Form 7203 (12-2022)

**ALTERNATIVE MINIMUM TAX
S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. **203**

Name of shareholder

JOSH BROWN

Identifying number

A Name of S corporation

JOSHUA E BROWN LLC

B Employer identification number

87-1240223

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☒ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gift (5) ☐ Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation

☒**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	159,475.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	300,421.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	2,424.
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	302,845.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	462,320.
6	Distributions (excluding dividend distributions)	6	305,521.
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	156,799.
8a	Non deductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	156,799.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	144.
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	SEE STATEMENT 23
14	Add lines 11, 12, and 13	14	3,391.
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	153,408.

Part II Shareholder Debt Basis**Section A - Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	144.		144.		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	144.		144.		

Form **7203** (12-2022)

Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)Attach to your tax return. **SCHEDULE E- 2**Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024Attachment
Sequence No. **179****JOSH & VIRGINIA BROWN**

Business or activity to which this form relates

COMMERCIAL RENTAL - 146
COASTAL HIGHWAY, PANACEA

Identifying number

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	967.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

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

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property		645.	15 YRS.	HY	150DB	32.
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	1 /24	101,106.	39 yrs.	MM	S/L	2,484.
	/			MM	S/L	

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

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	3,483.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No		24b If "Yes," is the evidence written? ☐ Yes ☐ No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

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

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

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

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

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

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

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year:					
43 Amortization of costs that began before your 2024 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44



INDIVIDUAL RETIREMENT ACCOUNT
COMPUTATION FOR
FEDERAL 1040

Name: JOSH BROWN

SSN: [REDACTED]

Traditional IRA Deduction Computation

Covered by an employer retirement plan?

☒ Yes

☐ No

1	Traditional IRA limitation	7,000.	
2	Less: Amount contributed to Roth IRA	6,000.	
3	Net traditional IRA amount		1,000.
4	Wages and other earned income after Keogh deduction	103,326.	
5	Enter foreign housing and earned income exclusion		
6	Net compensation (line 4 minus line 5)		103,326.
7	Amount contributed to traditional IRA		1,000.
8	Allowable contribution (lesser of line 3, line 6 or line 7)		1,000.
9	Contribution credit:		
a	IRA limitation		
b	IRA contributions from line 7		
c	Contribution credit, line 9a minus line 9b		
d	Prior year excess contribution not previously eliminated		
e	Additional allowable contribution (lesser of line 9c or line 9d)		
10	Total allowable contribution, line 8 plus line 9e		1,000.
11	Excess Contribution		
12	Limitation Reduction:		
a	Traditional IRA limitation	7,000.	
b	Adjusted gross income before traditional IRA deduction	456,031.	
c	Phaseout level	123,000.	
d	Excess AGI, line 12b minus line 12c	333,031.	
e	Reduction ratio, line 12d divided by \$10,000 or \$20,000	100.00%	
f	Amount of limitation reduction, line 12a times line 12e (round down to previous \$10)	7,000.	
g	Reduced limitation, line 12a minus line 12f. Not less than \$200 if ratio under 100%		0.
13	Traditional IRA deduction, lesser of line 10 or line 12g		0.

Roth IRA Contribution Computation

1	Roth IRA limitation	7,000.	
2	Amount contributed to traditional IRA	1,000.	
3	Net Roth IRA limitation		6,000.
4	Wages and other earned income after Keogh deduction and foreign earned income exclusion		103,326.
5	Amount contributed to Roth IRA		6,000.
6	Allowable Roth IRA contribution before AGI limitation (lesser of line 3, 4 or 5)		6,000.
7	Limitation Reduction:		
a	Modified AGI for Roth IRA purposes	456,031.	
b	Phaseout level	230,000.	
c	Excess AGI, line 7a minus line 7b	226,031.	
d	Reduction ratio, line 7c divided by \$10,000 or \$15,000	100.00%	
e	Amount of limitation reduction, line 1 times line 7d (round down to previous \$10)		7,000.
8	Roth IRA contribution (lesser of line 1 minus line 7e or line 6). Not less than \$200 if ratio under 100%		0.

IRA - Modified AGI for Roth IRA Purposes

1. Adjusted gross income (AGI) from Form 1040 (not taking into account any social security benefits, deduction for contributions to a traditional IRA, student loan interest deduction, tuition and fees deduction, or exclusion of interest from savings bonds on Form 8815)	456,031.
2. Income resulting from conversion of an IRA (other than a Roth IRA) to a Roth IRA and a rollover from a qualified retirement plan to a Roth IRA	
3. Subtract line 2 from line 1	456,031.
4. Fifty percent of all social security benefits received	
5. Total of any foreign earned income exclusion, foreign housing exclusion, exclusion of employer-paid adoption benefits, or exclusion of income from bona fide residents of Puerto Rico	
6. Total amount of any tax-exempt interest reported on line 2a of Form 1040	152.
7. Total of lines 3, 4, 5, and 6	456,183.
8. Base amount listed below for your filing status	
* \$25,000 if single, head of household, surviving spouse, or married filing separately and lived apart from spouse during the entire year;	
* \$32,000 if married filing jointly;	
* \$-0- if married filing separately and lived with spouse at any time during the year	
9. Line 7 minus line 8. If zero or less, enter zero	
10. 50% of the amount between \$25,000 and \$34,000 (\$32,000 and \$44,000 if MFJ; \$0 if MFS and you lived with spouse at any time during the year). Limited to line 2 above	
11. 85% of the amount over \$34,000 (\$44,000 if MFJ; \$0 if MFS and lived with spouse at any time during the year).	
12. 85% of all social security benefits received	
13. Taxable social security benefits to be included in modified AGI for Roth IRA purposes. Enter the lesser of line 10 plus line 11 or line 12. Plus any lump sum payments	
14. Enter the amount of any employer-provided adoption benefits exclusion and any foreign earned income exclusion and foreign housing exclusion or deduction claimed	
15. Modified AGI for determining reduced Roth IRA contribution - add lines 3, 13 and 14	456,031.

ELECTION TO CAPITALIZE CARRYING COSTS

JOSH & VIRGINIA BROWN
180 PELICAN WAY
PANACEA, FL 32346-2516

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

FOR THE YEAR ENDING DECEMBER 31, 2024

JOSH & VIRGINIA BROWN HEREBY ELECT, PURSUANT TO IRC SEC. 266 AND
REG. SEC. 1.266-1(B)(1), TO CAPITALIZE THE FOLLOWING CHARGES
INCURRED FOR THE TAX YEAR ENDING DECEMBER 31, 2024.

TYPE: REG. SEC. 1.266-1(B)(1)(I)

DESCRIPTION OF EXPENDITURE: INTEREST - SILVER GLEN LOT 42
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 1,170

DESCRIPTION OF EXPENDITURE: RE TAXES - SILVER GLEN LOT 42
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 355

DESCRIPTION OF EXPENDITURE: RE TAXES - SILVER GLEN LOT 44
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 450

DESCRIPTION OF EXPENDITURE: RE TAXES - SILVER GLEN LOT 46
DATE PAID OR INCURRED: 11/25/24
AMOUNT: 7

DESCRIPTION OF EXPENDITURE: RE TAXES - SILVER GLEN LOTS 45 47
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 3,845

DESCRIPTION OF EXPENDITURE: REAL ESTATE TAXES - 103 ACRES HWY 98
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 392

DESCRIPTION OF EXPENDITURE: REAL ESTATE TAXES - BEELER RD
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 351

DESCRIPTION OF EXPENDITURE: REAL ESTATE TAXES - WF MAGERS RD
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 175

DESCRIPTION OF EXPENDITURE: SITE DEVELOPMENT - 103 ACRES HWY 98

DATE PAID OR INCURRED: 12/31/24
AMOUNT: 18,626

DESCRIPTION OF EXPENDITURE: SITE DEVELOPMENT - BEELEER RD
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 800

DESCRIPTION OF EXPENDITURE: SITE DEVELOPMENT - WF MAGERS RD
DATE PAID OR INCURRED: 12/31/24
AMOUNT: 800



ELECTION TO COMBINE RENTAL REAL ESTATE INTERESTS INTO ONE
ACTIVITY PURSUANT TO IRC SEC. 469(C)(7)(A)

JOSH & VIRGINIA BROWN
180 PELICAN WAY
PANACEA, FL 32346-2516

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

FOR THE YEAR ENDING DECEMBER 31, 2024

JOSH & VIRGINIA BROWN HEREBY ELECT, PURSUANT TO IRC SEC.
469(C)(7)(A), TO COMBINE ALL RENTAL REAL ESTATE INTERESTS INTO ONE
ACTIVITY. FOR THE TAX YEAR ENDING DECEMBER 31, 2024, JOSH & VIRGINIA
BROWN WERE A QUALIFYING TAXPAYER AS DEFINED BY IRC SEC.
469(C)(7)(B).

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

JOSH & VIRGINIA BROWN
180 PELICAN WAY
PANACEA, FL 32346-2516

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

FOR THE YEAR ENDING DECEMBER 31, 2024

JOSH & VIRGINIA BROWN ARE MAKING THE DE MINIMIS SAFE HARBOR ELECTION
UNDER REG. SEC. 1.263(A)-1(F).

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 WAKULLA BRD PUBLIC INSTRUCTION	16,134.				2,140.	501.
S WAKULLA BRD PUBLIC INSTRUCTION	27,192.	1,103.			2,857.	668.
T JOSHUA E BROWN LLC	60,000.	3,229.			3,720.	870.
TOTALS	103,326.	4,332.			8,717.	2,039.

FORM 1040

TAX-EXEMPT INTEREST

STATEMENT 2

NAME OF PAYER	AMOUNT
NATIONAL FINANCIAL SERVICES LLC	122.
LPL FINANCIAL	30.
TOTAL TO FORM 1040, LINE 2A	152.

FORM 1040

QUALIFIED DIVIDENDS

STATEMENT 3

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
LPL FINANCIAL	246.	227.
TOTAL INCLUDED IN FORM 1040, LINE 3A		227.

FORM 1040

TAX

STATEMENT 4

DESCRIPTION	AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET	69,798.
TOTAL TO FORM 1040, LINE 16	69,798.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) W-2

STATEMENT 5

T S DESCRIPTION	AMOUNT
S WAKULLA BRD PUBLIC INSTRUCTION	1,103.
T JOSHUA E BROWN LLC	3,229.
TOTAL TO FORM 1040, LINE 25A	4,332.

FORM 1040

CURRENT YEAR ESTIMATES AND
AMOUNT APPLIED FROM PREVIOUS YEAR

STATEMENT 6

DESCRIPTION	AMOUNT
1ST QTR ESTIMATE PAYMENT - JOINT	30,000.
2ND QTR ESTIMATE PAYMENT - JOINT	15,000.
3RD QTR ESTIMATE PAYMENT - JOINT	13,700.
4TH QTR ESTIMATE PAYMENT - JOINT	22,500.
TOTAL TO FORM 1040, LINE 26	81,200.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) 1099

STATEMENT 7

T S DESCRIPTION	AMOUNT
T NATIONAL FINANCIAL SERVICES LLC	10.
T NATIONAL FINANCIAL SERVICES LLC	29.
T LPL FINANCIAL	63.
TOTAL TO FORM 1040, LINE 25B	102.

SCHEDULE C

GROSS RECEIPTS

STATEMENT 8

DESCRIPTION	AMOUNT
PANACEA AREA WATER SYSTEM, INC. - FROM 1099-NEC	4,100.
TOTAL TO SCHEDULE C, LINE 1	4,100.

SCHEDULE D		SHORT-TERM CAPITAL GAINS AND LOSSES			STATEMENT 9
DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST OR OTHER BASIS	GAIN OR LOSS
NATIONAL FINANCIAL SERVICES - [REDACTED]	VARIOUS	12/31/24	147,065.	140,280.	6,785.
TOTAL TO SCH D, LINE 1A			147,065.	140,280.	6,785.

SCHEDULE D		LONG-TERM CAPITAL GAINS AND LOSSES			STATEMENT 10
DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST OR OTHER BASIS	GAIN OR LOSS
MERRILL LYNCH - [REDACTED]	VARIOUS	12/05/24	2,605.	8,842.	-6,237.
TOTAL TO SCH D, LINE 8A			2,605.	8,842.	-6,237.

SCHEDULE D		NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824		STATEMENT 11
<u>DESCRIPTION OF PROPERTY</u>		<u>GAIN OR LOSS</u>	<u>28% GAIN</u>	
FORM 4797		57,598.		
TOTAL TO SCHEDULE D, PART II, LINE 11		57,598.		

SCHEDULE D

UNRECAPTURED SECTION 1250 GAIN

STATEMENT 12

1. IF YOU HAVE A SECTION 1250 PROPERTY IN PART III OF FORM 4797 FOR WHICH YOU MADE AN ENTRY IN PART I OF FORM 4797, ENTER THE SMALLER OF LINE 22 OR LINE 24 OF FORM 4797 FOR THAT PROPERTY. IF YOU DID NOT HAVE ANY SUCH PROPERTY, GO TO LINE 4
2. ENTER THE AMOUNT FROM FORM 4797, LINE 26G, FOR THE PROPERTY FOR WHICH YOU MADE AN ENTRY ON LINE 1
3. SUBTRACT LINE 2 FROM LINE 1
4. ENTER THE TOTAL UNRECAPTURED SECTION 1250 GAIN INCLUDED ON LINE 26 OR LINE 37 OF FORM(S) 6252 FROM INSTALLMENT SALES OF TRADE OR BUSINESS PROPERTY HELD MORE THAN 1 YEAR
5. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1 FROM A PARTNERSHIP OR AN S CORPORATION AS "UNRECAPTURED SECTION 1250 GAIN" 395.
6. ADD LINES 3 THROUGH 5 395.
7. ENTER THE SMALLER OF LINE 6 OR THE GAIN FROM FORM 4797, LINE 7 395.
8. ENTER THE AMOUNT, IF ANY, FROM FORM 4797, LINE 8
9. SUBTRACT LINE 8 FROM LINE 7. IF ZERO OR LESS, ENTER -0- 395.
10. ENTER THE AMOUNT OF ANY GAIN FROM THE SALE OR EXCHANGE OF AN INTEREST IN A PARTNERSHIP ATTRIBUTABLE TO UNRECAPTURED SECTION 1250 GAIN
11. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1, FORMS 1099-DIV, OR FORM 2439 AS "UNRECAPTURED SECTION 1250 GAIN" FROM AN ESTATE, TRUST, REAL ESTATE INVESTMENT TRUST, OR MUTUAL FUND (OR OTHER REGULATED INVESTMENT COMPANY) OR IN CONNECTION WITH A FORM 1099-R
12. ENTER THE TOTAL OF ANY UNRECAPTURED SECTION 1250 GAIN FROM SALES (INCLUDING INSTALLMENT SALES) OR OTHER DISPOSITIONS OF SECTION 1250 PROPERTY HELD MORE THAN 1 YEAR FOR WHICH YOU DID NOT MAKE AN ENTRY IN PART I OF FORM 4797 FOR THE YEAR OF SALE 395.
13. ADD LINES 9 THROUGH 12 395.
14. IF YOU HAD ANY SECTION 1202 GAIN OR COLLECTIBLE GAIN OR (LOSS), ENTER THE TOTAL OF LINES 1 THROUGH 4 OF THE 28% RATE GAIN WORKSHEET
15. ENTER THE (LOSS), IF ANY, FROM SCH D, LINE 7. IF SCH D, LINE 7, IS ZERO OR A GAIN ENTER -0- 0.
16. ENTER YOUR LONG-TERM CAPITAL LOSS CARRYOVERS FROM SCHEDULE D, LINE 14, AND SCHEDULE K-1 (FORM 1041), BOX 11, CODE D -2,709.
17. COMBINE LINES 14 THROUGH 16. IF THE RESULT IS A (LOSS), ENTER IT AS A POSITIVE AMOUNT. IF THE RESULT IS ZERO OR A GAIN, ENTER -0- 2,709.
18. SUBTRACT LINE 17 FROM LINE 13. IF ZERO OR LESS, ENTER -0-. IF MORE THAN ZERO, ENTER THE RESULT HERE AND ON SCHEDULE D, LINE 19 0.

SCHEDULE E	OTHER EXPENSES	STATEMENT 13
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RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327

DESCRIPTION	AMOUNT
PEST CONTROL	190.
AMORTIZATION	47.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	237.

SCHEDULE E	OTHER INCOME	STATEMENT 14
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RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327

DESCRIPTION	AMOUNT
WAYPOINT PROPERTIES FLORIDA LLC - RENTS FROM 1099	12,700.
WAYPOINT RENTAL PROPERTIES - RENTS FROM 1099-MISC	12,600.
TOTAL TO SCHEDULE E, PAGE 1	25,300.

SCHEDULE E	RECONCILIATION FOR REAL ESTATE PROFESSIONALS	STATEMENT 15
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FORM	DESCRIPTION	AMOUNT
SCH E P1	RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327	34.
SCH E P1	COMMERCIAL RENTAL - 146 COASTAL HIGHWAY, PANACEA, FL 32346	-14,912.
TOTAL TO SCHEDULE E, LINE 43		-14,878.

FORM 6251	INTEREST FROM SPECIFIED PRIVATE ACTIVITY BONDS	STATEMENT 16
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DESCRIPTION	AMOUNT
NATIONAL FINANCIAL SERVICES LLC	8.
LPL FINANCIAL	2.
TOTAL TO FORM 6251, LINE 2G	10.

SCHEDULE 8812

CREDIT LIMIT WORKSHEET A

STATEMENT 17

1. ENTER THE AMOUNT FROM LINE 18 OF FORM 1040 OR FORM 1040-NR 69,798.

2. ADD THE FOLLOWING AMOUNTS (IF APPLICABLE) FROM:

SCHEDULE 3, LINE 1 13.
SCHEDULE 3, LINE 2
SCHEDULE 3, LINE 3
SCHEDULE 3, LINE 4
SCHEDULE 3, LINE 5B
SCHEDULE 3, LINE 6D
SCHEDULE 3, LINE 6F
SCHEDULE 3, LINE 6L
SCHEDULE 3, LINE 6M
ENTER THE TOTAL 13.

3. SUBTRACT LINE 2 FROM LINE 1 69,785.

COMPLETE THE CREDIT LIMIT WORKSHEET B ONLY IF YOU MEET ALL OF THE FOLLOWING:

1. YOU ARE CLAIMING ONE OR MORE OF THE FOLLOWING CREDITS:
A. MORTGAGE INTEREST CREDIT, FORM 8396
B. ADOPTION CREDIT, FORM 8839
C. RESIDENTIAL CLEAN ENERGY CREDIT, FORM 5695, PART I
D. DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT, FORM 8859

2. YOU ARE NOT FILING FORM 2555

3. LINE 4 OF SCHEDULE 8812 IS MORE THAN ZERO

4. IF YOU ARE NOT COMPLETING CREDIT LIMIT WORKSHEET B, ENTER -0-; OTHERWISE, ENTER THE AMOUNT FROM THE CREDIT LIMIT WORKSHEET B. 0.

5. SUBTRACT LINE 4 FROM LINE 3. ENTER THIS AMOUNT ON SCHEDULE 8812, LINE 13. 69,785.

FORM 8960

TRADE OR BUSINESS INCOME

STATEMENT 18

RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327 -1,819.
COMMERCIAL RENTAL - 146 COASTAL HIGHWAY, PANACEA, FL 32346 14,912.
TRES PADRES FARM LLC 4,367.
JOSHUA E BROWN LLC -300,421.
ROBINSON BROWN INVESTMENT GROUP LLC 1,933.
TIDE CREEK HOLDINGS LLC -2,117.
AMOUNT TO FORM 8960, LINE 4B -283,145.

FORM 8960 NET GAINS FROM DISPOSITION OF PROPERTY USED IN A NON-SECTION 1411 TRADE OR BUSINESS STATEMENT 19

NAME OF TRADE OR BUSINESS	AMOUNT
ROBINSON BROWN INVESTMENT GROUP LLC	57,598.
TOTAL TO NET GAINS AND LOSSES WORKSHEET, LINE 2A	57,598.

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - PART IV STATEMENT 20

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327	1,785.	0.	-1,785.		
TOTALS	1,785.	0.	-1,785.		

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 21

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327	SCH E	1,785.	-1,785.	0.		
TOTALS		1,785.	-1,785.	0.		
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						1,785.
TOTAL						1,785.

FORM 7203

DECREASES IN BASIS

STATEMENT 22

JOSHUA E BROWN LLC

DESCRIPTION

AMOUNT

NONDEDUCTIBLE EXPENSES

3,247.

INCLUDED IN FORM 7203, LINE 13

3,247.

FORM 7203AMT

DECREASES IN BASIS

STATEMENT 23

JOSHUA E BROWN LLC

DESCRIPTION

AMOUNT

NONDEDUCTIBLE EXPENSES

3,247.

INCLUDED IN FORM 7203AMT, LINE 13

3,247.

1000000