

2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/29/2025

General Information

Name: Mrs Jeri Angelyn Michie

PID 286595

AGENCY INFORMATION

Organization	Suborganization	Title
Walton County School District	Elected Constitutional Officer	School Board Member, District 4

Net Worth

My Net Worth as of December 31, 2024 was \$ 1,307,576.00.

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 \$ 20,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
See Attached	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
See Attached		

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

Interests in Specified Businesses**Business Entity # 1**

N/A

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.

Jeri Angelyn Michie

Digitally signed: 06/29/2025

Filed with COE: 06/29/2025

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/15/2025**

2025 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2025 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

1,359.

REV 03/13/25 INTUIT CG OFF SP

1555

BRIAN S MICHIE, SR
JERI O MICHIE
8698 ANCHORAGE DR
MIRAMAR BEACH FL 32550-7840

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/16/2025**

2025 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2025 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

1,359.

REV 03/13/25 INTUIT CG OFF SP

1555

BRIAN S MICHIE, SR
JERI O MICHIE
8698 ANCHORAGE DR
MIRAMAR BEACH FL 32550-7840

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2025**

2025 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2025 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

1,359.

REV 03/13/25 INTUIT CG OFF SP

1555

BRIAN S MICHIE, SR
JERI O MICHIE
8698 ANCHORAGE DR
MIRAMAR BEACH FL 32550-7840

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/15/2026**

2025 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2025 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

1,359.

REV 03/13/25 INTUIT CG OFF SP

1555

[REDACTED]
BRIAN S MICHIE, SR
JERI O MICHIE
8698 ANCHORAGE DR
MIRAMAR BEACH FL 32550-7840

INTERNAL REVENUE SERVICE
PO BOX 1300
CHARLOTTE NC 28201-1300

[REDACTED]

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20 _____

See separate instructions.

Your first name and middle initial Brian S		Last name Michie, Sr		Your social security number 	
If joint return, spouse's first name and middle initial Jeri O		Last name Michie			
Home address (number and street). If you have a P.O. box, see instructions. 8698 Anchorage Dr				Apt. no. 	
City, town, or post office. If you have a foreign address, also complete spaces below. Miramar Beach				State FL	
				ZIP code 325507840	
Foreign country name 		Foreign province/state/county 		Foreign postal code 	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse					

Filing Status
Check only one box.

☐ Single ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

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

☐ 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	(4) Check the box if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ☐				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **1a** 152,724.

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** 0.

i Nontaxable combat pay election (see instructions) **1i**

z Add lines 1a through 1h **1z** 152,724.

2a Tax-exempt interest **2a**

3a Qualified dividends **3a**

4a IRA distributions **4a** 77,148.

5a Pensions and annuities **5a** 136,735.

6a Social security benefits **6a**

b Taxable interest **2b**

b Ordinary dividends **3b**

b Taxable amount **4b** 148.

b Taxable amount **5b** 135,351.

b Taxable amount **6b**

c If you elect to use the lump-sum election method, check here (see instructions) ☐

7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	288,223.
10	Adjustments to income from Schedule 1, line 26	10	600.
11	Subtract line 10 from line 9. This is your adjusted gross income	11	287,623.
12	Standard deduction or itemized deductions (from Schedule A)	12	36,276.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	36,276.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	251,347.

Standard Deduction

See Standard Deduction Chart on the last page of this form.

Tax and Credits

16	Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐	16	46,408.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	46,408.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	46,408.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
24	Add lines 22 and 23. This is your total tax	24	46,408.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	23,473.
b	Form(s) 1099	25b	22,141.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	45,614.
26	2024 estimated tax payments and amount applied from 2023 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
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	45,614.

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

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34																					
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a																					
Direct deposit? See instructions.	b	Routing number <table border="1" style="display: inline-table; text-align: center; width: 100px;"><tr><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td></tr></table>	x	x	x	x	x	x	x	x	x	x	c Type: ☐ Checking ☐ Savings											
x	x	x	x	x	x	x	x	x	x															
	d	Account number <table border="1" style="display: inline-table; text-align: center; width: 150px;"><tr><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td></tr></table>	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x		
x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x					
	36	Amount of line 34 you want applied to your 2025 estimated tax	36																					
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	794.																				
	38	Estimated tax penalty (see instructions)	38																					
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes . Complete below. ☒ No																							
	Designee's name	Phone no.	Personal identification number (PIN)	<table border="1" style="display: inline-table; text-align: center; width: 100px;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																							
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1" style="display: inline-table; text-align: center; width: 100px;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
	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.) <table border="1" style="display: inline-table; text-align: center; width: 100px;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
Phone no. (850) 687-3067	Email address																							
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed																			
	Firm's name Self-Prepared	Phone no.																						
	Firm's address	Firm's EIN																						

Go to www.irs.gov/Form1040SR for instructions and the latest information.

BAA REV 03/13/25 Intuit.cq.cdp.sp

Form **1040-SR** (2024)

Standard Deduction Chart*

Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 _____

IF your filing status is. . .	AND the number of boxes checked is. . .	THEN your standard deduction is. . .
Single	1	\$16,550
	2	18,500
Married filing jointly	1	\$30,750
	2	32,300
	3	33,850
	4	35,400
Qualifying surviving spouse	1	\$30,750
	2	32,300
Head of household	1	\$23,850
	2	25,800
Married filing separately**	1	\$16,150
	2	17,700
	3	19,250
	4	20,800

* Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

** You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

BAA REV 03/13/25 Intuit.cop.dfp.sp

Form **1040-SR** (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

Brian S Michie, Sr & Jeri O Michie

Your social security number

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

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

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1
2a	Alimony received	2a
b	Date of original divorce or separation agreement (see instructions):	
3	Business income or (loss). Attach Schedule C	3
4	Other gains or (losses). Attach Form 4797	4
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5
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 ABL 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

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses	11	600.
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	600.

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service**Itemized Deductions**

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2024Attachment
Sequence No. **07**

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

Brian S Michie, Sr & Jeri O Michie

Your social security number

**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- | | | | |
|---|---|---|----------|
| 1 | Medical and dental expenses (see instructions) | 1 | 0. |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | 287,623. |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 21,572. |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 0. |

**Taxes You
Paid**

- | | | | |
|---|---|----|--------|
| 5 | State and local taxes. | | |
| a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒ | 5a | 2,079. |
| b | State and local real estate taxes (see instructions) | 5b | 3,830. |
| c | State and local personal property taxes | 5c | 202. |
| d | Add lines 5a through 5c | 5d | 6,111. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 6,111. |
| 6 | Other taxes. List type and amount: _____ | 6 | |
| 7 | Add lines 5e and 6 | 7 | 6,111. |

**Interest
You Paid****Caution:** Your mortgage interest deduction may be limited. See instructions.

- | | | | |
|----|---|----|--------|
| 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐ | | |
| a | Home mortgage interest and points reported to you on Form 1098. See instructions if limited | 8a | 8,455. |
| b | Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address _____ | 8b | |
| c | Points not reported to you on Form 1098. See instructions for special rules | 8c | |
| d | Reserved for future use | 8d | |
| e | Add lines 8a through 8c | 8e | 8,455. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | |
| 10 | Add lines 8e and 9 | 10 | 8,455. |

**Gifts to
Charity****Caution:** If you made a gift and got a benefit for it, see instructions.

- | | | | |
|----|--|----|---------|
| 11 | Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 11 | 21,710. |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | |
| 13 | Carryover from prior year | 13 | |
| 14 | Add lines 11 through 13 | 14 | 21,710. |

**Casualty and
Theft Losses**

- | | | | |
|----|--|----|--|
| 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | 15 | |
|----|--|----|--|

**Other
Itemized
Deductions**

- | | | | |
|----|--|----|--|
| 16 | Other—from list in instructions. List type and amount: _____ | 16 | |
|----|--|----|--|

**Total
Itemized
Deductions**

- | | | | |
|----|--|----|---------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 | 17 | 36,276. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ | | |

Nondeductible IRAs

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.

Jeri O Michie

Your social security number

**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 (see instructions).

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	
2	Enter your total basis in traditional IRAs. See instructions	2	
3	Add lines 1 and 2	3	
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	×
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	
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. Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.	15c	

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	148.
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	0.
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	148.

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	
25a	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.

Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.
Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2024
Attachment
Sequence No. **72**

Name(s) shown on your tax return

Brian S Michie, Sr & Jeri O Michie

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

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		0.
Individuals:				
13	Modified adjusted gross income (see instructions)	13	287,623.	
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	37,623.	
16	Enter the smaller of line 12 or line 15	16		0.
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		0.
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c	20		
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21		

Part B – Assets

Residence 8698 Anchorage Drive		\$1,275,000
2020 Cadillac Escalade		\$40,000
2020 GMC Sierra Denali		\$40,000
IRA		\$40,439
	PIMIX	21,642
	T-Bill	15,395
Jewelry		\$10,000
Wells Fargo Savings		\$10,000
Wells Fargo Checking		\$7702
FRS		\$27,365
Total		\$1,440,506

Part C – Liabilities

Home Mortgage Bancorp South	\$103,610
GMAC	\$39,320
Total	\$142,930