

2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/24/2025

General Information

Name: Hon William Bruce Smith

CONFIDENTIAL

PID 26516

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Senior Judges	Consent to be Assigned	Senior / Retired Judge

Net Worth

My Net Worth as of December 31, 2024 was \$ 2,572,000.00.

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 \$ 50,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Residence	\$ 425,000.00
{REDACTED} Residence	\$ 525,000.00
Deff Comp/Cash/Stock/DROP	\$ 1,505,000.00
2024 GMC; 2016 BMW; Boat/Trailer	\$ 117,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

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

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you 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.

William Bruce Smith

Digitally signed: 06/24/2025

Filed with COE: 06/24/2025

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

See separate instructions.

Your first name and middle initial
WILLIAM B

Last name
SMITH

Your social security number
[REDACTED]

If joint return, spouse's first name and middle initial
[REDACTED]

Last name
SMITH

Spouse's social security number
[REDACTED]

Home address (number and street). If you have a P.O. box, see instructions.
[REDACTED]

Apt. no.
[REDACTED]

Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below.
[REDACTED]

State
[REDACTED]

ZIP code
[REDACTED]

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.

Foreign country name
[REDACTED]

Foreign provincial/state/county
[REDACTED]

Foreign postal code
[REDACTED]

☐ You ☐ Spouse

Filing Status ☐ Single ☐ Head of household (HOH)

Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

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

☐ 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 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):	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
					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	28,500.
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	28,500.
2a	Tax-exempt interest	2a	225.	2b	23,537.
3a	Qualified dividends	3a	2,256.	3b	4,065.
4a	IRA distributions	4a		4b	
5a	Pensions and annuities	5a	873,974.	5b	180,415.
6a	Social security benefits	6a	47,035.	6b	39,980.
c	If you elect to use the lump-sum election method, check here (see instructions)				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here			7	-3,000.
8	Additional income from Schedule 1, line 10			8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income.			9	273,497.
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your adjusted gross income			11	273,497.
12	Standard deduction or itemized deductions (from Schedule A)			12	30,750.
13	Qualified business income deduction from Form 8895 or Form 8995-A			13	4.
14	Add lines 12 and 13			14	30,754.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			15	242,743.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	44,140.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	44,140.
	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	0.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	44,140.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	893.
	24	Add lines 22 and 23. This is your total tax	24	45,033.
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	1,046.
	b	Form(s) 1099	25b	20,649.
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	21,695.
	26	2024 estimated tax payments and amount applied from 2023 return	26	10,000.
	27	Earned income credit (EIC)	27	NO
	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	0.
	33	Add lines 25d, 26, and 32. These are your total payments	33	31,695.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0.
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	0.
Direct deposit? See instructions.	b	Routing number: XXXXXX	c	Type: ☐ Checking ☐ Savings
	d	Account number: XXXXXX		
	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	14,114.
	38	Estimated tax penalty (see instructions)	38	776.

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions	☐ Yes. Complete below. ☐ No
Designee's name	Phone no.	Personal identification number (PIN)

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation RETIRED	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation RETIRED	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address		

Paid Preparer Use Only	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	Preparer's name	Phone no.		
	Firm's name			
	Firm's address	Firm's EIN		

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No. 1545-0074

2024

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **02**

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

Your social security number

WILLIAM B and SMITH

[REDACTED]

Part I Tax

1	Additions to tax		
a	Excess advance premium tax credit repayment. Attach Form 8982	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8938), Part II. Attach Form 8938 and Schedule A (Form 8938)	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8938), Part IV. Attach Form 8938 and Schedule A (Form 8938)	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	
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	893.
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

UYA

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 8897 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 8821, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8821, 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, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	893.

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **08**

Name(s) shown on return

WILLIAM B and [REDACTED] SMITH

Your social security number

Part I
Interest

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

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

- 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:

FLORIDA CENTRAL CREDIT UNION
SUNCOAST CREDIT UNION

Amount

11,940.

11,597.

1

- 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.

23,537.

23,537.

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

Part II
Ordinary Dividends

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

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

- 5** List name of payer. **LPL FINANCE**
LPL FINANCE

Amount

4,014.

51.

5

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

4,065.

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 instructions.

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.

- 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.

Yes	No
☐	☐
☐	☒
☐	☐
☐	☐
☐	☒

SCHEDULE D
(Form 1040)
Capital Gains and Losses

OMB No. 1545-0074

2024

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service

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.

Name(s) shown on return

Your social security number

WILLIAM B and [REDACTED] SMITH

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 . . .	39,628.	39,337.		291.
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				7 291.

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 . . .	219,034.	285,498.		-66,464.
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	13,225.	5,970.		7,255.
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 -59,209.

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	-58,918.
• 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	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	0.
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)	21	3,000.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side.

Social security number or taxpayer identification number

WILLIAM B and [REDACTED] SMITH

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

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

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

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

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- ☒ (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- ☐ (F) Long-term transactions not reported to you on Form 1099-B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
SHARE	Various	07/15/2024	13,225.	5,970.			7,255.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)				13,225.	5,970.		7,255.

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

Capital Loss Carryover Worksheet*Keep for Your Records*

Use this worksheet to figure your capital loss carryovers from 2024 to 2025 if your 2024 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2024 Schedule D, line 16, or (b) if the amount on your 2024 Form 1040, line 16 (or your 2024 Form 1040-NR, line 15, if applicable) would be less than zero if you could enter a negative amount on that line. Otherwise, you don't have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2025, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2025, see Pub. 4681.

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15.	1. <u>242,743.</u>
2. Enter the loss from Schedule D, line 21, as a positive amount.	2. <u>3,000.</u>
3. Combine lines 1 and 2. If zero or less, enter -0-.	3. <u>245,743.</u>
4. Enter the smaller of line 2 or line 3.	4. <u>3,000.</u>
If line 7 of Schedule D is a loss, go to line 6; otherwise, enter -0- on line 5 and go to line 9.	
5. Enter the loss from Schedule D, line 7, as a positive amount.	5. _____
6. Enter any gain from Schedule D, line 16. If a loss, enter -0-.	6. _____
7. Add lines 4 and 6.	7. <u>3,000.</u>
8. Short-term capital loss carryover to 2025. Subtract line 7 from line 5. If zero or less, enter -0-.	
If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.	
9. Enter the loss from Schedule D, line 15, as a positive amount.	9. <u>59,209.</u>
10. Enter any gain from Schedule D, line 7.	10. <u>291.</u>
11. Subtract line 6 from line 4. If zero or less, enter -0-.	11. <u>3,000.</u>
12. Add lines 10 and 11.	12. <u>3,291.</u>
13. Long-term capital loss carryover to 2025. Subtract line 12 from line 9. If zero or less, enter -0-.	13. <u>55,918.</u>

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2024Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

WILLIAM B and [REDACTED] SMITH

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2		5	
3	Qualified business net (loss) carryforward from the prior year	3	()	6	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4		7	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		8	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	18.	9	4.
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	10	4.
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	18.	11	242,747.
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		12	2,256.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		13	240,491.
11	Taxable income before qualified business income deduction (see instructions)	11	242,747.	14	48,098.
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	2,256.	15	4.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	240,491.	16	()
14	Income limitation. Multiply line 13 by 20% (0.20)	14		17	()
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15			
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()		
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()		

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

Form 8995 (2024)

UYA

**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.**2024**Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

WILLIAM B and SMITH**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	23,537.
2	Ordinary dividends (see instructions)	2	4,065.
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	-3,000.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.	8	24,602.

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	24,602.
13	Modified adjusted gross income (see instructions)	13	273,497.
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	23,497.
16	Enter the smaller of line 12 or line 15.	16	23,497.
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	893.
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	