

2025 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/29/2026

General Information

Name: Sheriff David Erle Vincent

CONFIDENTIAL

PID 288837

AGENCY INFORMATION

Organization	Suborganization	Title
Citrus County	Elected Constitutional Officer	Sheriff

Net Worth

My Net Worth as of May 1, 2026 was \$ 938,519.00.

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.

The aggregate value of my household goods and personal effect is \$ 15,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
2012 Lincoln MKX	\$ 8,000.00
2013 Ford Edge	\$ 8,000.00
1975 Harley Davidson	\$ 7,000.00
2005 Crestliner 1460 Boat	\$ 4,000.00
USAA Savings Account	\$ 10,500.00
USAA Savings Account	\$ 9,500.00
HOME	\$ 410,000.00
Florida Deferred Retirement Option Plan	\$ 502,776.00
AND Partners - Investments	\$ 142,500.00
2025 Nissan Armada	\$ 41,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
US Bank and Mortgage	800 Nicollett Mall Minneapolis, MN 55402	\$ 160,000.00
USAA Banking Auto Loan	9800 Fredericksburg Rd San Antonio, TX 78288	\$ 41,000.00
Synchrony Bank	P.O. Box 669802 Dallas, TX 75266	\$ 3,757.00

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 2025 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 2025 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
Citrus County Sheriff's Office	1 S. Dr. MLK JR. Avenue Inverness, FL 34450	\$ 234,400.00
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.

David Erle Vincent

Digitally signed: 06/29/2026

Filed with COE: 06/29/2026

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	236,811.
12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
b	☐ Spouse itemizes on a separate return	c	☐ You were a dual-status alien
d	You: ☐ Were born before January 2, 1961 ☐ Are blind		
	Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
e	Standard deduction or itemized deductions (from Schedule A)	12e	31,500.
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b	Additional deductions from Schedule 1-A, line 38	13b	
14	Add lines 12e, 13a, and 13b	14	31,500.
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	205,311.
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	34,996.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	34,996.
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	34,996.
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	34,996.

Standard deduction for—

- Single or Married filing separately, \$15,750
- Married filing jointly or Qualifying surviving spouse, \$31,500
- Head of household, \$23,625
- If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	44,288.
b	Form(s) 1099	25b	4,370.
c	Other forms (see instructions)	25c	61.
d	Add lines 25a through 25c	25d	48,719.
26	2025 estimated tax payments and amount applied from 2024 return	26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
27a	Earned income credit (EIC)	27a	
b	Clergy filing Schedule SE (see instructions)		☐
c	If you do not want to claim the EIC, check here		☐
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Refundable adoption credit from Form 8839, line 13	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a, 28, 29, 30, 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	48,719.

If you have a qualifying child, you may need to 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	13,723.
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	13,723.
b	Routing number	c	Type: ☒ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2026 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	
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)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Sheriff	
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.)
		Substitute	
Phone no.	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

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

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

Go to www.irs.gov/Form5329 for instructions and the latest information.

OMB No. 1545-0074

2025
Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

David Vincent

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.

If this is an amended
return, check here ☐

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

If you **only** owe the additional 10% tax on the full amount of the early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040), line 8, without filing Form 5329. See instructions.**Part I****Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified disaster recovery distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Schedule 2 (Form 1040)—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions includible in income (see instructions). For Roth IRA distributions, see instructions.	1	19,851.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>01</u>	2	19,851.
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040), line 8 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	

Part II**Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040), line 8z, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP), or on Schedule 1 (Form 1040), line 8q, from an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040), line 8	8	

Part III**Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs (which include your traditional SEP IRAs and traditional SIMPLE IRAs) for 2025 than is allowable or you had an amount on line 17 of your 2024 Form 5329.

9	Enter your excess contributions from line 16 of your 2024 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2025 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2025 traditional IRA distributions included in income (see instructions)	11	
12	2025 distributions of prior year excess contributions to traditional IRAs (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2025 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	17	

Part IV**Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs (which include your Roth SEP IRAs and Roth SIMPLE IRAs) for 2025 than is allowable or you had an amount on line 25 of your 2024 Form 5329.

18	Enter your excess contributions from line 24 of your 2024 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2025 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2025 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2025 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2025 were more than is allowable or you had an amount on line 33 of your 2024 Form 5329.

26	Enter the excess contributions from line 32 of your 2024 Form 5329. See instructions. If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2025 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2025 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2025 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2025 than is allowable or you had an amount on line 41 of your 2024 Form 5329.

34	Enter the excess contributions from line 40 of your 2024 Form 5329. See instructions. If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2025 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2025 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	
39	Excess contributions for 2025 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2025 than is allowable or you had an amount on line 49 of your 2024 Form 5329.

42	Enter the excess contributions from line 48 of your 2024 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2025 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2025 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2025 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2025 (including 2025 contributions made in 2026). Include this amount on Schedule 2 (Form 1040), line 8	49	

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2025 were more than is allowable.

50	Excess contributions for 2025 (see instructions)	50	
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2025. Include this amount on Schedule 2 (Form 1040), line 8	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52a	Minimum required distribution for 2025 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	52a	
b	Minimum required distribution for 2025 from all other plans	52b	
53a	Amount distributed to you during 2025 from all qualified plans for which you received a distribution of the full amount of the excess accumulation during the correction window	53a	
b	Amount distributed to you during 2025 from all other plans	53b	
54a	Subtract line 53a from line 52a and multiply the result by 10% (0.10). If zero or less, enter -0-	54a	
b	Subtract line 53b from line 52b and multiply the result by 25% (0.25). If zero or less, enter -0-	54b	
55	Add lines 54a and 54b. Include the total on Schedule 2 (Form 1040), line 8, or Form 1041, Schedule G, line 8	55	

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.			

BAA

REV 03/10/26 info.eg.cfp.sp

Form **5329** (2025)

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

OMB No. 1545-0074

2025
 Attachment
 Sequence No. **71**

David Vincent

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	216,345.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	216,345.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		0.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		0.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8		
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		0.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,198.	
20	Enter the amount from line 1	20	216,345.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,137.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		61.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		61.