

General Information

Name: Mr Lamar P Fisher

PID 71304

AGENCY INFORMATION

Organization	Suborganization	Title
Broward County	Elected Constitutional Officer	County Commissioner, District 4
Broward County	Fire Rescue Council	County Commissioner, District 4
Broward County	Fort Lauderdale-Hollywood Airport	County Commissioner, District 4
Broward County	Planning Council	
S Florida Regional Transportation Authority	Board Of Directors	Board Member

CANDIDATE FOR

Position	Agency Name	Position sought or held
County Commission	Broward County District 4	Broward County Commissioner District 4

Net WorthMy Net Worth as of December 31, 2025 was \$ 7,739,900.00.

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 \$ 85,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Cooperative Apartment	\$ 600,000.00
Commercial Office Building with Parking Lot	\$ 1,100,000.00
Commercial Retail Building	\$ 350,000.00
Rental Home	\$ 600,000.00
Residence	\$ 2,100,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Bank of America	PO Box 45224, Jacksonville, FL 32232	\$ 36,879.00
Private Lender-Atlantic Seashore Escrow	18 S. Federal Highway, Pompano Beach, FL 33062	\$ 200,000.00
Pompano Beach Credit Union	420 NE 19th Avenue, Pompano Beach, FL 33060	\$ 24,303.00
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 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
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.

Lamar P Fisher

Digitally signed: 05/27/2026

Filed with COE: 05/27/2026

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

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

I

Federal Tax Comparison for Married Filing Jointly and Separately

	Taxpayer	Spouse	Married Filing Separately	Married Filing Jointly
Total Income	632,902.	32,718.	665,620.	665,620.
Less: Adjustments				
Adjusted Gross Income	632,902.	32,718.	665,620.	665,620.
Standard/Itemized Deductions ...	17,350.	17,350.	34,700.	40,246.
Qualified business inc deduction	38,205.		38,205.	38,205.
Taxable Income	577,347.	15,368.	592,715.	587,169.
Total Tax (regular & AMT)	175,036.	1,178.	176,214.	143,159.
Less: Credits				
Add: Other Taxes	3,612.		3,612.	3,284.
Less: Earned Income Credit				
Less: Additional child tax credit ...				
Less: American opportunity credit				
Less: Refundable adoption credit				
Less: Payments (excludes ext.)	149,077.		149,077.	149,077.
Tax Underpayment/(Overpayment)	29,571.	1,178.	30,749.	-2,634.
MARRIED FILING JOINTLY PRODUCED AN ESTIMATED SAVINGS OF				33,383.



Lamar P. & Suzan P. Fisher
290 S.E. 5th Terrace
Pompano Beach, FL 33060

Dear Mr. and Mrs. Fisher:

Enclosed is your 2025 income tax return, as follows...

2025 U.S. Individual Income Tax Return

We prepared the return from information you furnished us without verification. Upon examination of the return by taxing authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

Please review the return for completeness and accuracy.

Instructions for filing the above forms are furnished for easy reference.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Sincerely,

Tyler Johnson

2025 TAX RETURN FILING INSTRUCTIONS

U.S. INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2025

Prepared For:

Lamar P. & Suzan P. Fisher
290 S.E. 5th Terrace
Pompano Beach, FL 33060

Prepared By:

Citrin Cooperman Advisors LLC
6550 N. Federal Highway, 4th Floor
Ft. Lauderdale, FL 33308

Amount of Tax:

Total tax	\$	146,443
Less: payments and credits	\$	149,077
Plus: interest and penalties	\$	0
Overpayment	\$	2,634

Overpayment:

Credited to your estimated tax	\$	2,634
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing and the practitioner PIN program has been elected. We have transmitted your return electronically to the IRS, and no further action is required.

Return Must Be Mailed On Or Before:

Return federal Form 8879 to us by April 15, 2026.

Special Instructions:

Do not mail the paper copy of the return to the IRS.

IRS e-file Signature Authorization

OMB No. 1545-0074

- ▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name

LAMAR P. FISHER

Spouse's name

SUZAN P. FISHER

Part I Tax Return Information - Tax Year Ending December 31, 2025 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	665,620.
2	Total tax	2	146,443.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	141,485.
4	Amount you want refunded to you	4	0.
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize **CITRIN COOPERMAN ADVISORS LLC** to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

☒ I authorize **CITRIN COOPERMAN ADVISORS LLC** to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing.
Enter five digits, but don't enter all zeros

☐ will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.**

ERO's signature ▶ **TYLER JOHNSON** Date ▶ **03/27/2026**

**Tax Year 2025 e-file Jurat/Disclosure
for Form 1040 or 1040NR
using Practitioner PIN method
(with or without Electronic Funds Withdrawal)**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

[REDACTED]

(enter EFIN plus 5 self-selected numerics)

Taxpayer Declarations

Perjury Statement

Perjury Statement (1040 and 1040NR)

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 the taxpayer) is based on all information of which the preparer has any knowledge.

Perjury Statement (1040X)

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

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN:

[REDACTED]

Date 03272026

Spouse's PIN:

[REDACTED]

For the year Jan. 1 - Dec. 31, 2025, or other tax year beginning , ending See separate instructions.

☐ Filed pursuant to section 301.9100-2	☐ Combat zone	☐ Deceased	☐ Spouse
☐ Other			

Your first name and middle initial **LAMAR P.** Last name **FISHER** Your social security number [REDACTED]

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

Home address (number and street). If you have a P.O. box, see instructions. **290 S.E. 5TH TERRACE** Apt. no. [REDACTED] Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☒

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

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

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS) ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: ☐ 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 2025, 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

Dependents (see instructions)	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025 ☐	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if ☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits ☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income	1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1	1a 387,973.
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
If you did not get a Form W-2, see instructions.	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 31	1f
	g Wages from Form 8919, line 6	1g
	h Other earned income (see instructions). Enter type and amount:	1h
	i Nontaxable combat pay election (see instructions) 1i	
	z Add lines 1a through 1h	1z 387,973.
Attach Sch. B if required.	2a Tax-exempt interest	2a
	3a Qualified dividends 7,225.	3a 7,225.
	c Check if your child's dividends are included in 1 Line 3a 2 Line 3b	4b 5,625.
	4a IRA distributions 4a	4b Taxable amount 5,625.
	c Check if (see instructions) 1 Rollover 2 QCD 3	5b 15,268.
	5a Pensions and annuities 5a	5b Taxable amount 15,268.
	c Check if (see instructions) 1 Rollover 2 PSO 3	6b
	6a Social security benefits 6a	6b Taxable amount
	c If you elect to use the lump-sum election method, check here (see instructions)	
	d If you are married filing separately & lived apart from your spouse the entire year (see inst.), check here	
	7a Capital gain or (loss). Attach Schedule D if required	7a
	b Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)	
	8 Additional income from Schedule 1, line 10	8 211,217.
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9 665,620.
	10 Adjustments to income from Schedule 1, line 26	10
	11a Subtract line 10 from line 9. This is your adjusted gross income	11a 665,620.

Tax and Credits

11b	Amount from line 11a (adjusted gross income)	11b	665,620.
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	40,246.
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	38,205.
b	Additional deductions from Schedule 1-A, line 38	13b	
14	Add lines 12e, 13a, and 13b	14	78,451.
15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income	15	587,169.
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	143,159.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	143,159.
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	143,159.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,284.
24	Add lines 22 and 23. This is your total tax	24	146,443.

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	SEE STATEMENT 6	25a 139,831.
b	Form(s) 1099	SEE STATEMENT 7	25b 890.
c	Other forms (see instructions)	SEE STATEMENT 8	25c 764.
d	Add lines 25a through 25c	25d	141,485.
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	7,592.
32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits	32	7,592.
33	Add lines 25d, 26, and 32. These are your total payments	33	149,077.

Refund

Direct deposit? See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2,634.
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 2026 estimated tax	36	2,634.

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe.	37	
	For details on how to pay, go to www.irs.gov/Payments or see instructions		
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	TYLER JOHNSON	Phone no.	954-771-0896
		Personal identification number (PIN)	

Sign Here

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

Your signature	Date	Your occupation	EXECUTIVE	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	HOMEMAKER	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	954-942-0917	Email address		

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	TYLER JOHNSON	TYLER JOHNSON	03/27/26	P01959117	
Firm's name	CITRIN COOPERMAN ADVISORS LLC				Phone no. 954-771-0896
Firm's address	6550 N. FEDERAL HIGHWAY, 4TH FLOOR FT. LAUDERDALE, FL 33308				Firm's EIN

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

2025

Attachment
Sequence No. **01**

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

LAMAR P. & SUZAN P. FISHER

Your social security number

For 2025, 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). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	211,217.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	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	211,217.

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

Schedule 1 (Form 1040) 2025 Created 7/25/25

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. If claiming only storage fees (see instructions), check here ☐	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. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	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) 2025

SCHEDULE 1-A
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Deductions**

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

2025
Attachment
Sequence No. **1A**

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

LAMAR P. & SUZAN P. FISHER

Your social security number

Part I Modified Adjusted Gross Income (MAGI) Amount

1	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b	1	665,620.
2a	Enter any income from Puerto Rico that you excluded	2a	
b	Enter the amount from Form 2555, line 45	2b	
c	Enter the amount from Form 2555, line 50	2c	
d	Enter the amount from Form 4563, line 15	2d	
e	Add lines 2a, 2b, 2c, and 2d	2e	
3	Add lines 1 and 2e	3	665,620.

Part II No Tax on Tips

Caution: Fill out Part II only if you received qualified tips. These tips must have been received in an occupation listed at IRS.gov/TippedOccupations. You and/or your spouse who received qualified tips must have a valid social security number to claim the deduction. If married, you must file jointly to claim this deduction. See instructions.

4	Qualified tips received as an employee. If you received tips as an employee with respect to employment with more than one employer, enter -0- on lines 4a and 4b and see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions.		
a	Enter qualified tips included on Form W-2, box 7, but see the instructions if Form W-2, box 5 is more than \$176,100 or you received tips that are not subject to social security and Medicare taxes	4a	
b	Qualified tips included on Form 4137, line 1, row A, column (c). If Form 4137 is not filed, enter -0-	4b	
c	If you only received qualified tips as an employee with respect to employment with one employer, enter the larger of line 4a or line 4b. Otherwise, see the instructions to determine the amount to enter on line 4c. If you received tips as an employee in more than one occupation, see the instructions	4c	
5	Qualified tips received in the course of a trade or business. Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business or in more than one occupation, see instructions	5	
6	Add lines 4c and 5	6	
7	Enter the smaller of the amount on line 6 or \$25,000	7	
8	Enter the amount from line 3	8	
9	Enter \$150,000 (\$300,000 if married filing jointly)	9	
10	Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13	10	
11	Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	11	
12	Multiply line 11 by \$100	12	
13	Qualified tips deduction. Subtract line 12 from line 7. If zero or less, enter -0-	13	

Part III No Tax on Overtime

Caution: Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a	Qualified overtime compensation included in Form W-2, box 1. If you received qualified overtime compensation not reported on Form W-2, box 1, see instructions	14a	
b	Qualified overtime compensation included in Form 1099-NEC, box 1 or Form 1099-MISC, box 3 (see instructions)	14b	
c	Add lines 14a and 14b	14c	
15	Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly)	15	
16	Enter the amount from line 3	16	
17	Enter \$150,000 (\$300,000 if married filing jointly)	17	
18	Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21	18	
19	Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.)	19	
20	Multiply line 19 by \$100	20	
21	Qualified overtime compensation deduction. Subtract line 20 from line 15. If zero or less, enter -0-	21	

Part IV No Tax on Car Loan Interest

Caution: Fill out Part IV only if you, or your spouse if married filing jointly, paid or accrued qualified passenger vehicle loan interest (QPVL). Column (iii) is the total QPVL paid in 2025 less the amounts reported in column (ii). See instructions.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

(i) Vehicle identification number (VIN)		Interest for this loan:	
		(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A
a			
b			
23	Add lines 22a and 22b, column (iii)	23	
24	Enter the smaller of the amount on line 23 or \$10,000	24	
25	Enter the amount from line 3	25	
26	Enter \$100,000 (\$200,000 if married filing jointly)	26	
27	Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30	27	
28	Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.)	28	
29	Multiply line 28 by \$200	29	
30	Qualified passenger vehicle loan interest deduction. Subtract line 29 from line 24. If zero or less, enter -0-	30	

Part V Enhanced Deduction for Seniors

Caution: You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction.

See instructions.

31	Enter the amount from line 3	31	665,620.
32	Enter \$75,000 (\$150,000 if married filing jointly)	32	150,000.
33	Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35	33	515,620.
34	Multiply line 33 by 6% (0.06)	34	30,937.
35	Subtract line 34 from \$6,000. If zero or less, enter -0-	35	0.
36a	If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35	36a	
b	If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35	36b	
37	Enhanced deduction for seniors. Add lines 36a and 36b	37	

Part VI Total Additional Deductions

38	Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c	38	
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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

2025
Attachment
Sequence No. **02**

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

LAMAR P. & SUZAN P. FISHER

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 (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e	
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	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. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐	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	Reserved for future use	10	
11	Additional Medicare Tax. Attach Form 8959	11	1,554.
12	Net investment income tax. Attach Form 8960	12	1,730.
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) 2025 Created 5/8/25

LHA 01-05-26

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	3,284.

Schedule 2 (Form 1040) 2025

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

2025
Attachment
Sequence No. **03**

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

LAMAR P. & SUZAN P. FISHER

Your social security number

Part I Nonrefundable Credits

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

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	7,592.
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	7,592.

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

Schedule 3 (Form 1040) 2025 Created 11/17/25

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

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

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

Name(s) shown on tax return

LAMAR P. & SUZAN P. FISHER

Identifying number

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or line 7 less than \$1,000?	Yes	Don't file Form 2210. You don't owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You don't owe a penalty. Don't file Form 2210 unless box E in Part II applies, then file page 1 of Form 2210.
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but don't file Form 2210.	No	
	Yes	You must figure your penalty.
	No	You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210.

Part I Required Annual Payment

1	Enter your 2025 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	143,159.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	3,284.
3	Other payments and refundable credits (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	146,443.
5	Multiply line 4 by 90% (0.90)	5	131,799.
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	149,077.
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	0.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	
9	Required annual payment. Enter the smaller of line 5 or line 8	9	

Next: Is line 9 more than line 6?

☐ **No.** You **don't** owe a penalty. **Don't** file Form 2210 unless box **E** below applies.☐ **Yes.** You may owe a penalty, but **don't** file Form 2210 unless one or more boxes in Part II below applies.• If box **B, C, or D** applies, you must figure your penalty and file Form 2210.• If box **A or E** applies (but not **B, C, or D**), file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.****Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't** file Form 2210.

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2024 or 2025, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C, or D** applies).

**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

2025Attachment
Sequence No. **07**

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

Your social security number

LAMAR P. & SUZAN P. FISHER**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

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

**Taxes You
Paid**

- 5 State and local taxes (SALT).
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box **SEE STATEMENT 11** ☒ **5a** **2,112.**
- b State and local real estate taxes (see instructions) **5b** **16,602.**
- c State and local personal property taxes **5c**
- d Add lines 5a through 5c **5d** **18,714.**
- e Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately). If Form 1040 or 1040-SR, line 11b is more than \$500,000 (\$250,000 if married filing separately), or if you completed Form 2555, Form 4563, or excluded income from Puerto Rico, see instructions **STMT 13** **5e** **10,000.**
- 6 Other taxes. List type and amount: **6**
- 7 Add lines 5e and 6 **7** **10,000.**

**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**
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address **8b**
- c Points not reported to you on Form 1098. See instructions for special rules **8c**
- d Reserved for future use **8d**
- e Add lines 8a through 8c **8e**
- 9 Investment interest. Attach Form 4952 if required. See instructions **9**
- 10 Add lines 8e and 9 **10**

**Gifts to
Charity****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** **30,246.** **STMT 10**
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 **12**
- 13 Carryover from prior year **13**
- 14 Add lines 11 through 13 **14** **30,246.**

**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 12e **17** **40,246.**
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ **18**

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

2025
Attachment
Sequence No. **08**

LAMAR P. & SUZAN P. FISHER

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:

BANK UNITED

CENTENNIAL BANK

FROM K-1 - FISHER AUCTION CO

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

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

Part II

Ordinary Dividends

- 5** List name of payer:
- COMPUTERSHARE - EXXON MOBILE**
- COMPUTERSHARE - INTERNATIONAL PAPER**
- COMPUTERSHARE - PRINCIPAL**
- PIEDMONT OFFICE REALTY**

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

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

Part III

Foreign Accounts and Trusts

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

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.

- 7a** At any time during 2025, 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 2025, 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
	X
	X

Interest and Dividend Summary

Name: LAMAR P. & SUZAN P. FISHER

FEIN/SSN: 263-71-7283

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	Original Issue Discount (OID)	Ordinary Dividends	Qualified Dividends
A	BANK UNITED	15,581.							
B	CENTENNIAL BANK	11,893.							
C	COMPUTERSHARE - EXXON MOBILE							2,560.	2,560.
D	COMPUTERSHARE - INTERNATIONAL PAPER							215.	215.
E	COMPUTERSHARE - PRINCIPAL							4,450.	4,450.
F	PIEDMONT OFFICE REALTY								
G	FROM K-1 - FISHER AUCTION CO	10,838.							
H									
I									
J									
K									
Totals		38,312.						7,225.	7,225.

	Capital Gain Distributions	Unrecaptured Section 1250 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A									
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals									

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return

LAMAR P. & SUZAN P. FISHER

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 7b.

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. <u>587,169.</u>
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2. <u>7,225.</u>
3. Are you filing Schedule D? ☐ 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 7a.	3. <u>0.</u>
4. Add lines 2 and 3	4. <u>7,225.</u>
5. Subtract line 4 from line 1. If zero or less, enter -0-	5. <u>579,944.</u>
6. Enter: \$48,350 if single or married filing separately, \$96,700 if married filing jointly or qualifying surviving spouse, \$64,750 if head of household.	6. <u>96,700.</u>
7. Enter the smaller of line 1 or line 6	7. <u>96,700.</u>
8. Enter the smaller of line 5 or line 7	8. <u>96,700.</u>
9. Subtract line 8 from line 7. This amount is taxed at 0%	9. <u>0.</u>
10. Enter the smaller of line 1 or line 4	10. <u>7,225.</u>
11. Enter the amount from line 9	11. <u>0.</u>
12. Subtract line 11 from line 10	12. <u>7,225.</u>
13. Enter: \$533,400 if single, \$300,000 if married filing separately, \$600,050 if married filing jointly or qualifying surviving spouse, \$566,700 if head of household.	13. <u>600,050.</u>
14. Enter the smaller of line 1 or line 13	14. <u>587,169.</u>
15. Add lines 5 and 9	15. <u>579,944.</u>
16. Subtract line 15 from line 14. If zero or less, enter -0-	16. <u>7,225.</u>
17. Enter the smaller of line 12 or line 16	17. <u>7,225.</u>
18. Multiply line 17 by 15% (0.15)	18. <u>1,084.</u>
19. Add lines 9 and 17	19. <u>7,225.</u>
20. Subtract line 19 from line 10	20. <u>0.</u>
21. Multiply line 20 by 20% (0.20)	21. <u>0.</u>
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. <u>142,075.</u>
23. Add lines 18, 21, and 22	23. <u>143,159.</u>
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. <u>144,604.</u>
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. <u>143,159.</u>

* 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

2025
Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

LAMAR P. & SUZAN P. FISHER

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 2025 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No
B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 2112 E. ATLANTIC BLVD, POMPANO BEACH, FL 33060

B 1624 SE 1ST STREET, POMPANO BEACH, FL 33060

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days			Personal Use Days		QJV
			A	B	C	A	B	
A	4		365					☐
B	1		365					☐
C								☐

Type of Property:

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

		Properties		
		A	B	C
Income:				
3	Rents received	3	20,859.	16,700.
4	Royalties received	4		
Expenses:				
5	Advertising	5		
6	Auto and travel (see instructions)	6		
7	Cleaning and maintenance	7		
8	Commissions	8		
9	Insurance	9		
10	Legal and other professional fees	10	954.	
11	Management fees	11		
12	Mortgage interest paid to banks, etc. (see instructions)	12		
13	Other interest	13		
14	Repairs	14		30,928.
15	Supplies	15		
16	Taxes	16	497.	9,189.
17	Utilities	17		
18	Depreciation expense or depletion	18	6,858.	13,636.
19	Other (list)	19		
20	Total expenses. Add lines 5 through 19	20	8,309.	53,753.
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	12,550.	-37,053.
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22		37,053.)
23a	Total of all amounts reported on line 3 for all rental properties	23a	37,559.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c		
d	Total of all amounts reported on line 18 for all properties	23d	20,494.	
e	Total of all amounts reported on line 20 for all properties	23e	62,062.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24		12,550.
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		37,053.)
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		-24,503.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2025 Created 5/6/25

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

Your social security number

LAMAR P. & SUZAN P. FISHER**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	18 S. FEDERAL LLC	P				
B	FISHER AUCTION CO	S				
C	FISHER MCCLELLAN REAL ESTATE LLC	P				
D						

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A		214.	
B			212,178.
C			23,756.
D			
29a Totals			235,934.
b Totals		214.	
30 Add columns (h) and (k) of line 29a			30 235,934.
31 Add columns (g), (i), and (j) of line 29b			31 (214.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 235,720.

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	211,217.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	STATEMENT 14 -961.

Schedule E			PASSTHROUGH RECAP - BASIC INFORMATION												2025	
LAMAR P. & SUZAN P. FISHER																
TYP E	Schedule K-1 Line Reference: (1065/1120S/1041)			1/1/6	2/2/7	3/3/8	*	*	5/4/1	*	6a/5a/2a	6b/5b/2b	7/6/*	8/7/3	9a/8a/4a	
	Entity No.	Act. No.	Name	Ordinary Income (Loss)	Rental Real Estate Inc. (Loss)	Other Rental Income (Loss)	Passive Activity Loss C/O	AMT Passive Activity Loss C/O	Interest	US Treasury Bond Interest	Dividends	Qualified Dividends	Royalties	Short-Term Capital Gain (Loss)	Net Long-Term Capital Gain (Loss)	
TP	10	10	18 S. FEDERAL LLC		-214.											
TS	9	9	FISHER AUCTION CO	212,178.					10,838.							
TP	7	7	FISHER MCCLELLAN REAL ESTATE LL	23,756.												
Totals				235,934.	-214.				10,838.							
Component of:				Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Form 8582 Line 2c	Form 8582 AMT, Line 2c	Schedule B, Line 1	Schedule B, Line 1	Schedule B, Line 5	Form 1040 Line 3a	Schedule E, Line 4	Schedule D, Line 5	Schedule D, Line 12	

Schedule K-1 Line Reference: (1065/1120S/1041)																	
		4/*/*	10/9/*	*	11/10/*	13/12/*	12/11/*	13/12/*	13/12/*	*/*	20/17/14	13/*/*	*	14/*/*	17/15/12	*/*/12	*/*/12
Entity No.	Act. No.	Guaranteed Payments to Partner	Section 1231 Gain (Loss)	Ordinary Gain (Loss) Form 4797	Other Income	Charitable Contributions 60%	Section 179 Expense	Other Deductions	Investment Int. Expense (Schedule A)	Investment Int. Expense (Schedule E)	Investment Income	SE Health Insurance Premium	Wages for More Than 2% Shareholders	Net SE Earnings	AMT Depr Adj on Post '86 Property	Minimum Tax Adjustment	Exclusion Items
9	9					673.					10,838.						
Totals						673.					10,838.						
Component of:		Schedule E, Page 2, Various	Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 11 & 12	Form 4562, Line 6	Schedule E, Page 2, Various	Schedule A, Line 9	Schedule E, Page 2, Various	Form 4952, Line 4a	Form 1040, Schedule 1, Line 17	Form 1040, Line 1	Schedule SE, Line 2	Form 6251, Line 2m	Form 6251, Line 2j	2025 Form 8801

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

4-01-25

Schedule E		PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS															2025																									
LAMAR P. & SUZAN P. FISHER																																										
Schedule K-1 Line Reference: (1065/1120S/1041)																	17/15/*		15/13/13		*/10		*/11		18/16/14		18/16/*		18/16/*		*		*		*		*		*		*	
Entity No.	Act. No.	AMT Adj. Gain or Loss	Reserved	Low Income Housing Cr Post '07	Estate Tax Deduction	Excess Deductions on Termination	Tax-exempt Interest Income	Other Tax-exempt Income	Nondeductible Expenses	Section 1231 PAL Carryover	AMT Section 1231 PAL Carryover	ST Capital PAL C/O	AMT ST Capital PAL C/O	LT Capital PAL C/O	AMT LT Capital PAL C/O	Form 4797 Ordinary PAL C/O	AMT 4797 Ordinary PAL C/O																									
9	9								20,540.																																	
Totals									20,540.																																	
Component of:		Form 6251, Line 2m		Form 8586 Line 4	Schedule A, Line 16	Schedule A, Line 16	Schedule B, Line 1	Schedule B, Line 1	Form 6198, Line 4 Basic Lmt.	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c	Form 8582, Line 2c	Form 8582 AMT, Line 2c																									

Schedule K-1 Line Reference: (1065/1120S/1041)		*/	13/12/*	13/12/*	13/12/*	13/*/*	13/*/*	13/*/*	11/10/5	*	9c/8c/4c	20/17/*	*	*/9	13/12/*	*	13/12/*
Entity No.	Act. No.	Section 179 Carryover	Charitable Contributions 30% Regular	Charitable Contributions 30% Special	Charitable Contributions 20%	Keogh Payments	SEP Payments	IRA Contributions	Other Portfolio Income (loss)	Other Nonportfolio Nonpassive Income	Unrecaptured Section 1250 Gain	Investment Expenses	Investment Interest Expense C/O (Sch. E)	Nonpassive Depreciation and Amortization	Deductions Related to Portfolio Income (not 2%)	Medical Payments for 2% Owner	Section 59(e)(2) Expenditure
Totals																	
Component of:		Form 4562, Line 10	Schedule A, Lines 11 & 12	Schedule A, Lines 11 & 12	Schedule A, Lines 11 & 12	Form 1040, Schedule 1, Line 16	Form 1040, Schedule 1, Line 16	Form 1040, Schedule 1, Line 20	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule D, Line 19	Form 4952, Line 5	Form 4952, Line 2	Schedule E, Line 33	Schedule A, Line 16	Schedule A, Line 1	Schedule E, Page 2, Various

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

2025 DEPRECIATION AND AMORTIZATION REPORT

FISHER AUCTIONS LLC - COMMERCIAL RENTA

SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	BUILDING - E. ATLANTIC	08/23/12	SL	39.00	MM	17	246,772.				246,772.	78,297.		6,327.	84,624.
2	LAND - E. ATLANTIC	08/23/12	L				51,248.				51,248.			0.	0.
3	LAND - S.E. 5TH TERRACE	08/23/12	L				65,842.				65,842.			0.	0.
4	BUILDING IMPROVEMENTS	12/01/12	SL	39.00	MM	17	5,366.				5,366.	1,662.		138.	1,800.
5	HURRICANE SHUTTERS	12/01/12	150DB	15.00	MC	17	750.			375.	375.	310.		23.	333.
6	FIXTURES	12/01/12	200DB	7.00	MC	17	650.			325.	325.	325.		0.	325.
7	PARTITIONS	12/01/12	150DB	15.00	MC	17	12,544.			6,272.	6,272.	5,207.		370.	5,577.
	TOTAL SCH E DEPRECIATION						383,172.			6,972.	376,200.	85,801.		6,858.	92,659.

2025 DEPRECIATION AND AMORTIZATION REPORT

RESIDENTIAL RENTAL - 1624 SE 1ST STREE

SCHEDULE E- 2

[illegible]

Schedule E - Two-Year Comparison Worksheet

2025

Property Name: FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
INCOME			
RENTS RECEIVED	21,225.	20,859.	-366.
EXPENSES			
LEGAL AND OTHER PROFESSIONAL FEES	900.	954.	54.
TAXES	862.	497.	-365.
SUBTOTAL	1,762.	1,451.	-311.
DEPRECIATION EXPENSE OR DEPLETION	6,858.	6,858.	0.
TOTAL EXPENSES	8,620.	8,309.	-311.
INCOME OR (LOSS)	12,605.	12,550.	-55.

Schedule E - Two-Year Comparison Worksheet

2025

Property Name: RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 3

Description	Tax Year 2024	Tax Year 2025	Increase (Decrease)
INCOME			
RENTS RECEIVED	32,600.	16,700.	-15,900.
EXPENSES			
REPAIRS	5,425.	30,928.	25,503.
TAXES	9,142.	9,189.	47.
SUBTOTAL	14,567.	40,117.	25,550.
DEPRECIATION EXPENSE OR DEPLETION	13,636.	13,636.	0.
TOTAL EXPENSES	28,203.	53,753.	25,550.
INCOME OR (LOSS)	4,397.	-37,053.	-41,450.
DEDUCTIBLE RENTAL LOSS *	0.	-37,053.	-37,053.
* INCLUDES PASSIVE ACTIVITY LOSS			

DOES NOT APPLY
Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2025
Attachment
Sequence No. 32

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

Go to www.irs.gov/Form6251 for instructions and the latest information.

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

Your social security number

LAMAR P. & SUZAN P. FISHER

Part I Alternative Minimum Taxable Income

1a Subtract Sched. 1-A (Form 1040), line 37, from Form 1040, 1040-SR, or 1040-NR, line 14	1a	78,451.
b Subtract line 1a from Form 1040, 1040-SR, or 1040-NR, line 11b (if less than zero, enter as a negative amount)	1b	587,169.
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 12e	2a	10,000.
b Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c Investment interest expense (difference between regular tax and AMT)	2c	
d Depletion (difference between regular tax and AMT)	2d	
e Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f Alternative tax net operating loss deduction	2f	
g Interest from specified private activity bonds exempt from the regular tax	2g	
h Qualified small business stock, see instructions	2h	
i Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m Passive activities (difference between AMT and regular tax income or loss)	2m	
n Loss limitations (difference between AMT and regular tax income or loss)	2n	
o Circulation costs (difference between regular tax and AMT)	2o	
p Long-term contracts (difference between AMT and regular tax income)	2p	
q Mining costs (difference between regular tax and AMT)	2q	
r Research and experimental costs (difference between regular tax and AMT)	2r	
s Income from certain installment sales before January 1, 1987	2s	
t Intangible drilling costs preference	2t	
3 Other adjustments, including income-based related adjustments	3	
4 Alternative minimum taxable income. Combine lines 1b through 3. (If married filing separately and line 4 is more than \$900,350, see instructions.)	4	597,169.

Part II Alternative Minimum Tax (AMT)

5 Exemption.		
IF your filing status is ... Single or head of household \$626,350 Married filing jointly or qualifying surviving spouse 1,252,700 Married filing separately 626,350 AND line 4 is not over \$88,100 137,000 68,500 THEN enter on line 5 137,000.	5	137,000.
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	460,169.
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 \$239,100 or less (\$119,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result.	7	123,126.
8 Alternative minimum tax foreign tax credit (see instructions)	8	
9 Tentative minimum tax. Subtract line 8 from line 7	9	123,126.
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	143,159.
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.

see your tax return instructions.

01-09-26

Form 6251 (2025) Created 9/17/25

2025.03010 FISHER, LAMAR P

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	460,169.
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, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	7,225.
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	0.
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	7,225.
16	Enter the smaller of line 12 or line 15	16	7,225.
17	Subtract line 16 from line 12	17	452,944.
18	If line 17 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result	18	122,042.
19	Enter: • \$96,700 if married filing jointly or qualifying surviving spouse, • \$48,350 if single or married filing separately, or • \$64,750 if head of household.	19	96,700.
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	579,944.
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	7,225.
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	7,225.
25	Enter: • \$533,400 if single, • \$300,000 if married filing separately, • \$600,050 if married filing jointly or qualifying surviving spouse, or • \$566,700 if head of household.	25	600,050.
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	579,944.
28	Add line 26 and line 27	28	579,944.
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	20,106.
30	Enter the smaller of line 24 or line 29	30	7,225.
31	Multiply line 30 by 15% (0.15)	31	1,084.
32	Add lines 23 and 30	32	7,225.
	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	123,126.
39	If line 12 is \$239,100 or less (\$119,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,782 (\$2,391 if married filing separately) from the result	39	124,065.
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	123,126.

Form 6251 (2025)

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)
LAMAR P. & SUZAN P. FISHER

11/11/2016

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment

Form 6251
Other Adjustment[illegible]

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT
LAMAR P. & SUZAN P. FISHER

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	FISHER AUCTIONS LLC -								
	COMMERCIAL RENTAL - 2112								
1	BUILDING - E. ATLANTIC	082312	SL	39.00	246,772.	78,297.	6,327.	6,327.	0.
4	BUILDING IMPROVEMENTS	120112	SL	39.00	5,366.	1,662.	138.	138.	0.
5	HURRICANE SHUTTERS	120112	150DB	15.00	750.	310.	23.	23.	0.
7	PARTITIONS	120112	150DB	15.00	12,544.	5,207.	370.	370.	0.
	** SUBTOTAL **				265,432.	85,476.	6,858.	6,858.	0.
	RESIDENTIAL RENTAL - 1624 SE								
	1ST STREET, POMPA								
101	1624 SE 1ST STREET - BUILDING	070122	SL	27.50	375,000.	33,522.	13,636.	13,636.	0.
	** SUBTOTAL **				375,000.	33,522.	13,636.	13,636.	0.
	*** GRAND TOTAL ***				640,432.	118,998.	20,494.	20,494.	0.

Form **8889**Department of the Treasury
Internal Revenue Service**Health Savings Accounts (HSAs)**

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2025Attachment
Sequence No. **52**

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

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions.**LAMAR P. FISHER****Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2025. See instructions	☒ Self-only	☐ Family
2	HSA contributions you made for 2025 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2025. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	
3	If you were under age 55 at the end of 2025 and, on the first day of every month during 2025, you were, or were considered, an eligible individual with the same coverage, enter \$4,300 (\$8,550 for family coverage). All others , see the instructions for the amount to enter	3	5,300.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2025 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2025, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	5,300.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2025, see the instructions for the amount to enter	6	5,300.
7	If you were age 55 or older at the end of 2025, married, and you or your spouse had family coverage under an HDHP at any time during 2025, enter your additional contribution amount. See instructions	7	
8	Add lines 6 and 7	8	5,300.
9	Employer contributions made to your HSAs for 2025	9	5,000.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	5,000.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	300.
13	HSA deduction (see instructions)	13	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2025 from all HSAs (see instructions)	14a	7,310.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	7,310.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	7,310.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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

Form **8889** (2025) Created 3/28/25

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.**2025**Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

LAMAR P. & SUZAN P. FISHER

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 \$197,300 (\$394,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

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

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 180,356.	20,193.	10,668.
3 Multiply line 2 by 20% (0.20). If your taxable income is \$197,300 or less (\$394,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 36,071.	4,039.	2,134.
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 650,542.		
5 Multiply line 4 by 50% (0.50)	5 325,271.		
6 Multiply line 4 by 25% (0.25)	6 162,636.		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 31,371.		265,432.
8 Multiply line 7 by 2.5% (0.025)	8 784.		6,636.
9 Add lines 6 and 8	9 163,420.		6,636.
10 Enter the greater of line 5 or line 9	10 325,271.		6,636.
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 36,071.		2,134.
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 36,071.	0.	2,134.
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 36,071.	0.	2,134.
16 Total qualified business income component. Add all amounts reported on line 15	16 38,205.		

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

Form **8995-A** (2025) Created 9/12/25

Part III **Phased-in Reduction**

Complete Part III only if your taxable income is more than \$197,300 but not \$247,300 (\$394,600 and \$494,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$197,300 (\$394,600 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV **Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	38,205.	
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		38,205.
33	Taxable income before qualified business income deduction	33	625,374.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	7,225.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		618,149.
36	Income limitation. Multiply line 35 by 20% (0.20)	36		123,630.
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		38,205.
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		38,205.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40		()

Form 8995-A (2025)

SCHEDULE C
(Form 8995-A)

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

Loss Netting and Carryforward

Attach to Form 8995-A.

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

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

Your taxpayer identification number

LAMAR P. & SUZAN P. FISHER

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

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	SEE STATEMENT 15		()	
			()	
			()	
2	Qualified business net (loss) carryforward from prior years. See instructions		2	()
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3	(37,267.)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	248,484.
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).		5	(37,267.)
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6	()

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

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

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.

2025Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

LAMAR P. & SUZAN P. FISHER**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	422,700.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	422,700.	
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		172,700.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		1,554.

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		1,554.
----	--	----	--	--------

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	6,893.	
20	Enter the amount from line 1	20	422,700.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	6,129.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		764.
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		764.

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

Form 8959 (2025) Created 4/30/25

**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.

Name(s) shown on your tax return

LAMAR P. & SUZAN P. FISHER

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	38,312.
2	Ordinary dividends (see instructions)	2	7,225.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	211,217.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 16	4b	-211,217.
c	Combine lines 4a and 4b	4c	0.
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	45,537.

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	45,537.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	665,620.
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	415,620.
16	Enter the smaller of line 12 or line 15	16	45,537.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	1,730.
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	

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

Form 8960 (2025) Created 8/19/25

Election to Combine Rental Real Estate Interests Into One
Activity Pursuant to IRC Sec. 469(c)(7)(A)

Lamar P. & Suzan P. Fisher
290 S.E. 5th Terrace
Pompano Beach, FL 33060

Taxpayer Identification Number: [REDACTED]

For the Year Ending December 31, 2025

Lamar P. & Suzan P. Fisher 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, 2025, Lamar P. & Suzan P. Fisher were a qualifying taxpayer as defined by IRC Sec. 469(c)(7)(B).

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T FISHER AUCTION CO., INC.	253,878.	120,026.			10,918.	4,895.
S FISHER AUCTION CO., INC.	15,370.				953.	223.
T BROWARD COUNTY	118,725.	19,805.			7,592.	1,776.
TOTALS	387,973.	139,831.			19,463.	6,894.

FORM 1040

QUALIFIED DIVIDENDS

STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
COMPUTERSHARE - EXXON MOBILE	2,560.	2,560.
COMPUTERSHARE - INTERNATIONAL PAPER	215.	215.
COMPUTERSHARE - PRINCIPAL	4,450.	4,450.
TOTAL INCLUDED IN FORM 1040, LINE 3A		7,225.

FORM 1040

IRA DISTRIBUTIONS

STATEMENT 3

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
MORGAN STANLEY DOMESTIC HOLDINGS	5,625.	5,625.
TOTAL TO FORM 1040, LINES 4A AND 4B	5,625.	5,625.

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 4

POMPAÑO BEACH GEN EMPLOYEE

AMOUNT RECEIVED THIS YEAR 15,268.

NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

15,268.

TOTAL INCLUDED IN FORM 1040, LINE 5B

15,268.

FORM 1040

TAX

STATEMENT 5

DESCRIPTION

AMOUNT

FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET

143,159.

TOTAL TO FORM 1040, LINE 16

143,159.

FORM 1040

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

STATEMENT 6

T

S DESCRIPTION

AMOUNT

T FISHER AUCTION CO., INC.

120,026.

T BROWARD COUNTY

19,805.

TOTAL TO FORM 1040, LINE 25A

139,831.

FORM 1040

FEDERAL INCOME TAX WITHHELD - FORM(S) 1099

STATEMENT 7

T

S DESCRIPTION

AMOUNT

T POMPAÑO BEACH GEN EMPLOYEE

890.

TOTAL TO FORM 1040, LINE 25B

890.

FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 8

T S DESCRIPTION	AMOUNT
FORM 8959, LINE 24	764.
TOTAL TO FORM 1040, LINE 25C	764.

SCHEDULE 3 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 9

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$10918.20 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	18,510.	953.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 2, LINE 13		
3. ADD LINES 1 AND 2	18,510.	953.
4. SOCIAL SECURITY TAX LIMIT	10,918.	10,918.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 11.	7,592.	0.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 10

DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
MISCELLANEOUS FROM K-1 - FISHER AUCTION CO	29,573. 673.	
SUBTOTALS	30,246.	
TOTAL TO SCHEDULE A, LINE 11		30,246.

SCHEDULE A		STATE AND LOCAL GENERAL SALES TAXES	STATEMENT 11
DESCRIPTION			AMOUNT
STATE SALES TAX			1,810.
LOCAL SALES TAX			302.
TOTAL TO SCHEDULE A, LINE 5A			2,112.

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE. FLORIDA IF, FOR ALL OF 2025, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7. OTHERWISE, GO TO LINE 2.	1,810.
2	DID YOU LIVE IN ALABAMA, ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, KANSAS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2025? IF NO, ENTER -0-. IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2025? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS. IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7. IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN. POMPANO BEACH	1.0000
4	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6. IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.1670
6	DID YOU ENTER -0- ON LINE 2 ABOVE? IF NO, MULTIPLY LINE 2 BY LINE 3. IF YES, MULTIPLY LINE 1 BY LINE 5.	302.
6A	ADD LINE 1 AND LINE 6.	2,112.
6B	PART-YEAR DAYS RATE.	1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.	2,112.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.	2,112.

SCHEDULE A STATE AND LOCAL TAX DEDUCTION WORKSHEET STATEMENT 13

1. IS THE AMOUNT ON SCHEDULE A, LINE 5D MORE THAN \$10,000 (\$5,000 IF MFS)

NO. STOP YOUR DEDUCTION ISN'T LIMITED DON'T COMPLETE THE REST OF THIS WORKSHEET.

X YES. ENTER \$ 40,000.

2. ENTER THE AMOUNT FROM FORM 1040, LINE 11B 665,620.

3A. ENTER ANY INCOME FROM PUERTO RICO THAT YOU EXCLUDED

B. ENTER THE AMOUNT FROM FORM 2555, LINE 45

C. ENTER THE AMOUNT FROM FORM 2555, LINE 50

D. ENTER THE AMOUNT FROM FORM 4563, LINE 15

E. ADD LINES 3A THROUGH 3D

4. ADD LINES 2 AND 3E 665,620.

5. ENTER \$500,000 (\$250,000 IF MFS) 500,000.

6. IS THE AMOUNT ON LINE 4 MORE THAN THE AMOUNT ON LINE 5?

NO. SKIP LINES 7 AND 8 ENTER THE AMOUNT FROM LN. 1 ON LN. 9

X YES. SUBTRACT LINE 5 FROM LINE 4. 165,620.

7. MULTIPLY LINE 6 BY 30% 49,686.

8. SUBTRACT LINE 7 FROM LINE 1 -9,686.

9. ENTER THE LARGER OF THE AMOUNT ON LINE 8 OR \$10,000 10,000.

10. STATE AND LOCAL TAX DEDUCTION. ENTER THE SMALLER OF THE AMOUNT ON LINE 9 (HALF THE AMOUNT ON LINE 9 IF MFS) OR THE AMOUNT FROM SCHEDULE A, LINE 5D HERE AND ON SCHEDULE A, LINE 5E 10,000.

SCHEDULE E RECONCILIATION FOR REAL ESTATE PROFESSIONALS STATEMENT 14

FORM	DESCRIPTION	AMOUNT
SCH E P2	FISHER MCCLELLAN REAL ESTATE LLC	23,756.
SCH E P2	18 S. FEDERAL LLC	-214.
SCH E P1	FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC BLVD, POMPANO BEA	12,550.
SCH E P1	RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 33060	-37,053.
TOTAL TO SCHEDULE E, LINE 43		-961.

FORM 8995-A
SCHEDULE C

QUALIFIED BUSINESS INCOME

STATEMENT 15

ACTIVITY NAME	INCOME	LOSS REDUCTION	ADJUSTED QBI
FISHER AUCTION CO	212,178.	31,822.	180,356.
FISHER MCCLELLAN REAL ESTATE LLC	23,756.	3,563.	20,193.
FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 211	12,550.	1,882.	10,668.
18 S. FEDERAL LLC	-214.		
RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMP	-37,053.		

FORM 8960

TRADE OR BUSINESS INCOME

STATEMENT 16

FISHER AUCTIONS LLC - COMMERCIAL RENTAL - 2112 E. ATLANTIC B	-12,550.
RESIDENTIAL RENTAL - 1624 SE 1ST STREET, POMPANO BEACH, FL 3	37,053.
FISHER MCCLELLAN REAL ESTATE LLC	-23,756.
FISHER AUCTION CO	-212,178.
18 S. FEDERAL LLC	214.
AMOUNT TO FORM 8960, LINE 4B	-211,217.

2025 DEPRECIATION AND AMORTIZATION REPORT

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

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	BUILDING - E. ATLANTIC	08/23/12	SL	39.00	17	246,772.			246,772.	78,297.		6,327.
2	LAND - E. ATLANTIC	08/23/12	L			51,248.			51,248.			0.
3	LAND - S.E. 5TH TERRACE	08/23/12	L			65,842.			65,842.			0.
4	BUILDING IMPROVEMENTS	12/01/12	SL	39.00	17	5,366.			5,366.	1,662.		138.
5	HURRICANE SHUTTERS	12/01/12	150DB	15.00	17	750.		375.	375.	310.		23.
6	FIXTURES	12/01/12	200DB	7.00	17	650.		325.	325.	325.		0.
7	PARTITIONS	12/01/12	150DB	15.00	17	12,544.		6,272.	6,272.	5,207.		370.
101	1624 SE 1ST STREET - BUILDING	07/01/22	SL	27.50	17	375,000.			375,000.	33,522.		13,636.
102	LAND - 1624 SE 1ST STREET	07/01/22	L			125,000.			125,000.			0.
	TOTAL SCH E DEPRECIATION					383,172.		6,972.	376,200.	85,801.		6,858.
	TOTAL SCH E DEPRECIATION					500,000.			500,000.	33,522.		13,636.

(D) - Asset disposed

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

Lamar Fisher

To: Lamar Fisher
Subject: Form 6-2025

FORM 6 – FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

PART B – ASSETS:

- Fisher Auction Company, Inc.: Common Stock valued at \$900,000.00 (Own 100%)
- Centennial Bank: Stock valued at \$25,000.00 in the Profit Sharing of Fisher Auction Company, Inc.
- Residence: 290 S.E. 5th Terrace, Pompano Beach, FL valued at \$2,100,000.00 (Own Jointly with Wife)
- Cooperative Apartment: 1045 Hillsboro Mile, A-2, A-5, Hillsboro Beach, FL valued at \$600,000.00 (Own Jointly with Wife-Stock Certificates)
- Building and Parking Lot: 2112 E. Atlantic Boulevard & 20 S. Federal Highway, Pompano Beach, FL valued at \$1,100,000.00 (Own 100% through Fisher Auctions, LLC)
- Building: 18 S. Federal Highway, Pompano Beach, FL valued at \$1,000,000.00 (Own 1/3 through 18 S Federal LLC or \$350,000.00)
- Rental Home: 1624 SE 1st Street, Pompano Beach, FL valued at \$600,000.00 (Own 100% through 1624 SE 1 Street, LLC)
- Investments/ Retirement:
 - Investments are in Variable Annuities and Mutual Funds: \$1,025,066.00
 - IRA is in a Unit Investment Trust: \$130,344.00
 - Stock in Evermore Bank: \$25,000.00
 - Florida Retirement System Investment Plan: \$140,237.67
- Checking and money market accounts total \$855,900.00:
 - BankUnited-Checking (\$10,000.00) and Money Market (\$437,900.00): P.O. Box 521599, Miami. FL 33152
 - Centennial Bank-Money Market (\$408,000.00): P.O Box 966, Conway, AR 72033
- Fisher Real Estate Services, LLC (\$1,000.00 Valuation)
2112 E. Atlantic Boulevard, Pompano Beach, FL 33062
Real Estate Brokerage
Principal Broker
100%
Own and Operate Firm
- Fisher McClellan Real Estate (2025 Income \$23,756.00)
2112 E. Atlantic Boulevard, Pompano Beach, FL 33062
Real Estate Brokerage
Managing Partner
50%
Own and Operate Firm

PART C – LIABILITIES: Additional

- Bentley Auto Loan: \$1,254.92 Per Month (Balanced Owed \$36,879.00)
- Ford Truck Auto Loan: \$711.00 Per Month (Balanced Owed \$24,303.30)