

General Information

Name: Hon Sally D. M. Kest

CONFIDENTIAL

Address: {REDACTED}

PID 210450

County: {REDACTED}

AGENCY INFORMATION

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

Net WorthMy Net Worth as of December 31, 2022 was \$ 6,859,701.00.**Assets**

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is \$ 345,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
{REDACTED}	\$ 2,000,000.00
{REDACTED}	\$ 325,000.00
{REDACTED} (Timeshare)	\$ 18,000.00

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/26/2023

Description of Asset	Value of Asset
Greenwood Cemetery, Orlando, FL (Burial plots)	\$ 9,000.00
Bonds - Central Florida EXP	\$ 10,066.10
Bonds - Toll Tran	\$ 11,449.50
Bonds - Orange CNFL HLTH	\$ 10,194.80
Bonds - Syst Hlth Xtro	\$ 9,973.80
Bonds - Hillsboro Co FL AVI	\$ 10,407.70
Bonds - Air Tran	\$ 10,022.60
INVSC QQQ TRUST SRS 1	\$ 10,651.20
SWAB US DIVIDEND	\$ 7,554.00
VANGUARD DIVIDEND	\$ 15,185.00
VANGUARD MIDCAP EFT	\$ 4,076.20
VANGUARD S&P 500 ETF	\$ 14,053.60
VANGUARD SMALL CAP ETF	\$ 1,835.40
US TREASU NT	\$ 14,695.31
ISHARES IBOX GRAND BOND ETF	\$ 5,271.50
VANGUARD SHORT TERM COR BD ETF IV	\$ 11,278.50
VANGUARD TOTAL BOND MARKET ETF	\$ 14,368.00
PGIM TOTAL RETURN BOND Z	\$ 8,473.01
FIDELITY ADVISOR INTL CA	\$ 19,652.05
JPMORGAN LARGE CAP GROWT	\$ 28,781.38
LORD ABBETT GROWTH LEADE	\$ 23,805.35
PUTMAN LARGE CAP VALUE Y	\$ 51,424.83
TOUCHSTONE LARGE CAP FOC	\$ 55,499.70
US TREASURY BILL23	\$ 24,622.30
US TREASUR NT	\$ 24,453.13
FHLB	\$ 25,053.15
FFCB	\$ 24,998.28
CITIGROUP INC	\$ 14,860.34
DUKE ENERGY CORP	\$ 20,598.00

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/26/2023

Description of Asset	Value of Asset
NEXTERA ENERGY INC	\$ 104,500.00
SOUTHERN CO	\$ 28,564.00
INVSC QQQ TRUST SRS 1	\$ 146,454.00
SCHWAB US DIVIDEND	\$ 45,324.00
VANGUARD S&P 500 ETF	\$ 52,701.00
VANGUARD TOTAL BOND	\$ 82,616.00
XTRACKERS MSCI EAFE	\$ 25,784.00
JANUS HENDERSON DEVELOPE D WORLD BOND 1	\$ 14,512.71
PGIM TOTAL RETURN BOND Z	\$ 67,023.94
VANGUARD EMERGING MARKET	\$ 20,035.21
COLUMBIA DIVIDEND INCOME	\$ 87,169.11
DELAWARE IVY MID CAP INC	\$ 34,147.85
EVENTIDE HEALTHCARE & LI	\$ 23,029.87
FIDELITY ADVISOR REAL ES	\$ 27,395.72
FIDELITY ADVISOR SMALL C	\$ 59,941.37
FIDELITY OTC	\$ 138,600.32
INVESCO INTERNATIONAL SM	\$ 36,437.18
MFS INTERNATIONAL INTRIN	\$ 46,517.56
MORGAN STANLEY INST INTL	\$ 38,770.98
VANGUARD MID CAP INDEX	\$ 97,401.66
VITRUS KAR MID-CAP GROWT	\$ 65,088.12
AMERN TOWER CORP	\$ 10,593.00
AVALONBAY CMNTYS INC	\$ 16,152.00
DIGITAL REALTY TRUST	\$ 15,040.50
REALTY INCOME CORP	\$ 19,029.00
DFA ONE-YEAR FIXED INCOME	\$ 231,646.80
DFA TWO-YEAR GLOBAL FIXED INCOME	\$ 224,449.46
VANGUARD SHORT-TERM BOND	\$ 223,883.94
DFA EMERGING MARKETS CORE EQUITY	\$ 121,611.28

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/26/2023

Description of Asset	Value of Asset
DFA INTERNATIONAL SMALL CAP VALUE 1	\$ 80,827.23
DFA INTERNATIONAL SMALL COMPANY	\$ 79,792.00
DFA INTERNATIONAL VALUE III	\$ 172,422.92
DFA REAL ESTATE SECURITIES	\$ 69,675.04
DFA US LARGE CAP VALUE 1	\$ 313,538.08
DFA US SMALL CAP 1	\$ 160,028.30
DFA SMALL CAP VALUE 1	\$ 160,643.37
VANGUARD DEVELOPED MARKET TS INDEX ADMIRAL	\$ 114,060.03
VANGUARD TOTAL STOCK MKT IDX ADM	\$ 293,890.91
AMERICAN FUND 59 A & F2	\$ 49,587.69
AMERICAN FUND 529 A & F2	\$ 45,084.12
AMERICAN FUND 529 F2	\$ 44,727.48
My529	\$ 49,156.93
My529	\$ 44,037.70
SCHWAB CASH ACCOUNTS	\$ 53,976.00
See Attached	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Regions Bank	Orange Ave., Orlando, FL	\$ 156,445.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income.

☒ I elect to file a copy of my 2022 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):

Business Entity	Major Sources of Business Income	Address	Principal Business Activity of Source

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

N/A

Training

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

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Sally D. M. Kest

Digitally signed: 05/26/2023

Filed with COE: 05/26/2023

a Employee's social security number [REDACTED]		Payroll organization code 22-20-09-00-630		Intradepartment number 0000000000	
b Employer identification number 59 - 6001874		1 Wages, tips, other compensation 17,000.00		2 Federal income tax withheld 710.12	
c Employer's name, address, and ZIP code State of Florida Jimmy Patronis, Chief Financial Officer 200 E Gaines Street Tallahassee, Florida 32399-0356		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips 17,000.00		6 Medicare tax withheld 246.50	
		7 Social security tips		10 Dependent care benefits	
d Control number 15573 01/06		11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name, mi, and last name SALLY D M KEST [REDACTED]		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b	
		14 Other		12c	
				12d	
				12e	
f Employee's address and ZIP code					
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

OMB No. 1545-0008

Department of the Treasury - Internal Revenue Service

Form **W-2** WAGE AND TAX STATEMENT **2022**
 Copy B - To Be Filed With Employee's FEDERAL Tax Return
 This information is being furnished to the Internal Revenue Service.

2022

OMB No. 1545-0074

IRS Use Only — Do not write or staple in this space.

Filing Status☐ Single☐ Head of household (HOH)☒ Married filing jointly☐ Married filing separately (MFS)

Check only one box.

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

Your first name and middle initial

Last name

KEST

Your social security number

If joint return, spouse's first name and middle initial Last name

SALLY D KEST

Spouse's social security number

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

Apt. no.

If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign province/state/county

Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.☐ You☐ Spouse**Digital Assets**

At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes☒ No**Standard Deduction**Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien**Age/Blindness**

You:

Spouse:

☒ Were born before January 2, 1958☐ Are blind☒ Was born before January 2, 1958☐ Is blind**Dependents**

(see instructions):

(1) First name

Last name

(2) Social security number

(3) Relationship to you

(4) Check the box if qualifies for (see instr.):
Child tax credit | Credit for other dependentsIf more than four dependents, see instructions and check here ☐**Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

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

1a

38,500.

b Household employee wages not reported on Form(s) W-2

1b

c Tip income not reported on line 1a (see instructions)

1c

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

1d

e Taxable dependent care benefits from Form 2441, line 26

1e

f Employer-provided adoption benefits from Form 8839, line 29

1f

g Wages from Form 8919, line 6

1g

h Other earned income (see instructions)

1h

i Nontaxable combat pay election (see instructions)

1i

z Add lines 1a through 1h

1z

38,500.

2a Tax-exempt interest

2a

1,491.

b Taxable interest

2b

65.

3a Qualified dividends

3a

1,513.

b Ordinary dividends

3b

1,522.

4a IRA distributions

4a

278,250.

b Taxable amount

4b

263,000.

5a Pensions and annuities

5a

153,621.

b Taxable amount

5b

153,476.

6a Social security benefits

6a

93,308.

b Taxable amount

6b

79,312.

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

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here

☐

7

-3,000.

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

8	Other income from Schedule 1, line 10.....	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	532,875.
10	Adjustments to income from Schedule 1, line 26.....	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	532,875.
12	Standard deduction or itemized deductions (from Schedule A).....	12	34,765.
13	Qualified business income deduction from Form 8995 or Form 8995-A.....	13	2.
14	Add lines 12 and 13.....	14	34,767.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	498,108.
16	Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐	16	121,541.
17	Amount from Schedule 2, line 3.....	17	
18	Add lines 16 and 17.....	18	121,541.
19	Child tax credit or credit for other dependents from Schedule 8812.....	19	
20	Amount from Schedule 3, line 8.....	20	
21	Add lines 19 and 20.....	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-.....	22	121,541.
23	Other taxes, including self-employment tax, from Schedule 2, line 21.....	23	
24	Add lines 22 and 23. This is your total tax	24	121,541.
25	Federal income tax withheld from:	25d	143,390.
a	Form(s) W-2.....	25a	4,182.
b	Form(s) 1099.....	25b	139,208.
c	Other forms (see instructions).....	25c	
d	Add lines 25a through 25c.....	25d	143,390.
26	2022 estimated tax payments and amount applied from 2021 return.....	26	
27	Earned income credit (EIC).....	27	
28	Additional child tax credit from Schedule 8812.....	28	
29	American opportunity credit from Form 8863, line 8.....	29	
30	Reserved for future use.....	30	
31	Amount from Schedule 3, line 15.....	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	143,390.

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

Form 1040-SR (2022)

Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**.

35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here.

34 21,849.

35a 21,849.

Direct deposit?
See
instructions.

b Routing number

c Type: ☒ Checking ☐ Savings

d Account number

36 Amount of line 34 you want **applied to your 2023 estimated tax**.

36

Amount You Owe

37 Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to www.irs.gov/Payments or see instructions.

37

38 Estimated tax penalty (see instructions).

38

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions.

☒ **Yes. Complete below.**

☐ **No**

Designee's
name

WILLIAM H. CROSS, CPA

Phone
no.

407-894-6771

Personal identification
number (PIN)

Sign Here

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

Your signature

Date

Your occupation

If the IRS sent you an Identity
Protection PIN, enter it here
(see inst.)

Spouse's signature. If a joint return, both must sign.

Date

RETIRED
Spouse's occupation

If the IRS sent your spouse an
Identity Protection PIN, enter it here
(see inst.)

Phone no. **407-222-1943**

Email address

RETIRED

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

PTIN

Check if:

WILLIAM H. CROSS, CPA

WILLIAM H. CROSS, CPA

3-3-23

P00928861

☐ Self-employed

Firm's name

WILLIAM H. CROSS & CO., P.A.

Firm's address

**601 N FERN CREEK AVE
ORLANDO, FL 32803**

Phone no. **407-894-6771**

Firm's EIN **30-0518876**

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

Form 1040-SR (2022)

Standard Deduction Chart*Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1..... 2

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
Single	1	\$ 14,700
	2	16,450
Married filing jointly	1	\$ 27,300
	2	28,700
	3	30,100
	4	31,500
Qualifying surviving spouse	1	\$ 27,300
	2	28,700
Head of household	1	\$ 21,150
	2	22,900
Married filing separately**	1	\$ 14,350
	2	15,750
	3	17,150
	4	18,550

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

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

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

Form 1040-SR (2022)

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

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

AND SALLY D KEST

Your social security number

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **1** **15,062.**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2** **532,875.**
- 3 Multiply line 2 by 7.5% (0.075) **3** **39,966.**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4** **0.**

Taxes You Paid

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. ☒ **5a** **2,057.**
- b State and local real estate taxes (see instructions) **5b** **13,843.**
- c State and local personal property taxes **5c**
- d Add lines 5a through 5c **5d** **15,900.**
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) **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** **7,541.**
- 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** **7,541.**
- 9 Investment interest. Attach Form 4952 if required. See instructions **9**
- 10 Add lines 8e and 9 **10** **7,541.**

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** **17,058.**
- 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** **166.**
- 13 Carryover from prior year **13**
- 14 Add lines 11 through 13 **14** **17,224.**

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** **0.**

Other Itemized Deductions

- 16 Other—from list in instructions. List type and amount: _____ **16** **0.**

Total Itemized Deductions

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 **17** **34,765.**
- 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

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **08**

Name(s) shown on return

AND SALLY D KEST

Your social security number

Part I

Interest

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

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

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer uses the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

CHARLES SCHWAB
PERSHING **CETERA**
REGIONS BANK

11.

1.

53.

- 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**

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

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

5 List name of payer:
CHARLES SCHWAB
PERSHING **CETERA**
PRINCIPAL FINANCIAL GROUP

Amount

520.

431.

571.

- 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.
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.

Part III
**Foreign
Accounts
and Trusts**

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

- 7a At any time during 2022, 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 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) are located:

Yes No

X

- 8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

X

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

FDIA0401L 07/08/22

Schedule B (Form 1040) 2022

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/ScheduleD for instructions and the latest information.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2022

Attachment
Sequence No. **12**

Name(s) shown on return

AND SALLY D KEST

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.....	34,792.	42,672.		-7,880.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.....				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....			6	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.....			7	-7,880.

Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.....	2,991.	3,204.		-213.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....	150,000.	176,754.	-12,865.	-39,619.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....			12	
13 Capital gain distributions. See the instrs.....			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.....			15	-39,832.

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

FDIA0612L 07/18/22

Schedule D (Form 1040) 2022

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-47,712.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.		
• If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.		
• If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains?		
☐ Yes. Go to line 18.		
☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.....	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.....	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.		
☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:		
• The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	3,000.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.		
☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2022

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

Part II Long-Term Transactions Involving Capital Gains and Losses

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

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

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

☒ (D) Long-term transactions reported on Form(s) 1099-B

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

[illegible]

	150,000.	176,754.	-12,865.	-39,619
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Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

FDIA92121 06/18/22

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

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

OMB No. 1545-2227

2022

Attachment
Sequence No. **72**

Name(s) shown on your tax return

AND SALLY D KEST

Your social security number 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	65.
2	Ordinary dividends (see instructions)		2	1,522.
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)		4c	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)			
c	Combine lines 4a and 4b			
5a	Net gain or loss from disposition of property (see instructions)	-3,000.	5d	-3,000.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)		6	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)		7	
d	Combine lines 5a through 5c		8	-1,413.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			
7	Other modifications to investment income (see instructions)			
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.			

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)		9d	9,579.
b	State, local, and foreign income tax (see instructions)		10	
c	Miscellaneous investment expenses (see instructions)		11	9,579.
d	Add lines 9a, 9b, and 9c	9,579.		
10	Additional modifications (see instructions)			
11	Total deductions and modifications. Add lines 9d and 10			

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12	0.
13	Modified adjusted gross income (see instructions)			
14	Threshold based on filing status (see instructions)	532,875.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	250,000.		
16	Enter the smaller of line 12 or line 15	282,875.		
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)		16	
18a	Net investment income (line 12 above)		17	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)			
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-			
19a	Adjusted gross income (see instructions)			
b	Highest tax bracket for estates and trusts for the year (see instructions)			
c	Subtract line 19b from line 19a. If zero or less, enter -0-			
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	

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

Qualified Business Income Deduction

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

2022

Attachment
Sequence No. 55A

Name(s) shown on return

AND SALLY D KEST

Your taxpayer identification number

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 \$170,050 (\$340,100 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		☐	☐		☐
B		☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions.			
3 Multiply line 2 by 20% (0.20). If your taxable income is \$170,050 or less (\$340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13.			
4 Allocable share of W-2 wages from the trade, business, or aggregation.			
5 Multiply line 4 by 50% (0.50).			
6 Multiply line 4 by 25% (0.25).			
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property.			
8 Multiply line 7 by 2.5% (0.025).			
9 Add lines 6 and 8.			
10 Enter the greater of line 5 or line 9.			
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10.			
12 Phased-in reduction. Enter the amount from line 26, if any.			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12.			
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions.			
15 Qualified business income component. Subtract line 14 from line 13.			
16 Total qualified business income component. Add all amounts reported on line 15.			

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

Form 8995-A (2022)

Part III **Phased-in Reduction**

Complete Part III only if your taxable income is more than \$170,050 but not \$220,050 (\$340,100 and \$440,100 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 \$170,050 (\$340,100 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		
28 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions.	28	8.	
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	8.	
31 REIT and PTP component. Multiply line 30 by 20% (0.20).	31	2.	
32 Qualified business income deduction before the income limitation. Add lines 27 and 31.	32		2.
33 Taxable income before qualified business income deduction.	33	498,110.	
34 Net capital gain. See instructions.	34	1,513.	
35 Subtract line 34 from line 33. If zero or less, enter -0-.	35		496,597.
36 Income limitation. Multiply line 35 by 20% (0.20).	36		99,319.
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		2.
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		2.
40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-.	40		