

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/01/2023

General Information

Name: Hon Douglas Wade Mercer

CONFIDENTIAL

Address: Po Box 957, Marianna, FL 32447

PID 12336

County: Jackson

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (14Th)	Elected Constitutional Officer	County Judge

Net Worth

My Net Worth as of June 1, 2023 was \$ 255,000.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 125,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Residence and land {REDACTED}	\$ 440,000.00
2014 Kubota L3200; 2018 Kubota ZTR Mower	\$ 10,000.00
Honda ATV, Artic Cat ATV, Polaris UTV	\$ 8,000.00
Bank Accounts (First Federal Bank)	\$ 27,500.00

Liabilities**LIABILITIES IN EXCESS OF \$1,000:**

Name of Creditor	Address of Creditor	Amount of Liability
First Commerce Credit Union (mortgage(s))	4472 Lafayette Street, Marianna, Fl. 32446	\$ 275,000.00
First Commerce Credit Union (auto loans)	4472 Lafayette Street, Marianna, Fl 32446	\$ 28,500.00
Hancock Whitney Bank (loan)	2900 Jefferson Street, Marianna, Fl. 32446	\$ 24,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
First Commerce Credit Union (auto loans with children)	4472 Lafayette Street, Marianna, Fl. 32446	\$ 24,500.00

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.

Douglas Wade Mercer

Digitally signed: 06/01/2023

Filed with COE: 06/01/2023

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
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 Douglas W		Last name Mercer		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial [REDACTED]		Last name Mercer		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]			State [REDACTED]	ZIP code [REDACTED]	
Foreign country name [REDACTED]		Foreign province/state/county [REDACTED]		Foreign postal code [REDACTED]	

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: ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ 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 instructions):	
				Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here. ☐	Mercer	[REDACTED]	Son	☐	☒
	Mercer		Son	☒	☐
	Mercer		Daughter	☐	☒
				☐	☐

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	202,696
b Household employee wages not reported on Form(s) W-2	1b	
c Tip income not reported on line 1a (see instructions)	1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e Taxable dependent care benefits from Form 2441, line 26	1e	
f Employer-provided adoption benefits from Form 8839, line 29	1f	
g Wages from Form 8919, line 6	1g	
h Other earned income (see instructions)	1h	0
i Nontaxable combat pay election (see instructions)	1i	
z Add lines 1a through 1h	1z	202,696

Attach Sch. B if required.

2a Tax-exempt interest	2a	0	b Taxable interest	2b	0
3a Qualified dividends	3a	0	b Ordinary dividends	3b	0
4a IRA distributions	4a		b Taxable amount	4b	0
5a Pensions and annuities	5a		b Taxable amount	5b	0
6a Social security benefits	6a		b Taxable amount	6b	

Standard Deduction for-

- Single or Married filing separately, \$12,950
- Married filing jointly or Qualifying surviving spouse, \$25,900
- Head of household, \$19,400
- If you checked any box under Standard Deduction, see instructions.

c If you elect to use the lump-sum election method, check here (see instructions)		☐		
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	☐	7	-3,000
8	Other income from Schedule 1, line 10		8	-3,587
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	196,109
10	Adjustments to income from Schedule 1, line 26		10	300
11	Subtract line 10 from line 9. This is your adjusted gross income		11	195,809
12	Standard deduction or itemized deductions (from Schedule A)		12	25,900
13	Qualified business income deduction from Form 8995 or Form 8995-A		13	0
14	Add lines 12 and 13		14	25,900
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	169,909

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	28,614
17	Amount from Schedule 2, line 3	17	0
18	Add lines 16 and 17	18	28,614
19	Child tax credit or credit for other dependents from Schedule 8812	19	3,000
20	Amount from Schedule 3, line 8	20	300
21	Add lines 19 and 20	21	3,300
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	25,314
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
24	Add lines 22 and 23. This is your total tax	24	25,314

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	18,250
b	Form(s) 1099	25b	0
c	Other forms (see instructions)	25c	0
d	Add lines 25a through 25c	25d	18,250
26	2022 estimated tax payments and amount applied from 2021 return	26	0
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	0
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	18,250

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	
b	Routing number XXXXXXXXXX	c	Type: ☐ Checking ☐ Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
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	7,064
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. _____ Email address _____

Paid Preparer Use Only

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

2022

Attachment
Sequence No. **01**

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

Douglas W Mercer

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	0
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	-3,587
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	(0)
b	Gambling	8b	0
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	(0)
e	Income from Form 8853	8e	0
f	Income from Form 8889	8f	0
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	0
j	Activity not engaged in for profit income	8j	0
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	0
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	0
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	0
r	Scholarship and fellowship grants not reported on Form W-2	8r	0
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	0
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	0
u	Wages earned while incarcerated	8u	0
z	Other income. List type and amount:	8z	0
9	Total other income. Add lines 8a through 8z	9	0
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-3,587

Part II Adjustments to Income

11	Educator expenses		11	300
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	0
13	Health savings account deduction. Attach Form 8889		13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	0
15	Deductible part of self-employment tax. Attach Schedule SE		15	0
16	Self-employed SEP, SIMPLE, and qualified plans		16	0
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	0
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	0
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	0
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k 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 8l	24c	0	
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	0	
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	0	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	0	
z	Other adjustments. List type and amount:	24z	0	
25	Total other adjustments. Add lines 24a through 24z		25	0
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	300

KIA

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

2022

Attachment
Sequence No. **03**

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

Douglas W Mercer

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	0
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	0
3	Education credits from Form 8863, line 19	3	0
4	Retirement savings contributions credit. Attach Form 8880	4	0
5	Residential energy credits. Attach Form 5695	5	300
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	0
b	Credit for prior year minimum tax. Attach Form 8801	6b	0
c	Adoption credit. Attach Form 8839	6c	0
d	Credit for the elderly or disabled. Attach Schedule R	6d	0
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	0
g	Mortgage interest credit. Attach Form 8396	6g	0
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	0
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	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	0
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	300

(continued on page 2)

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	0
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	0
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b	0
c	Reserved for future use	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	
g	Reserved for future use	13g	
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h	
z	Other payments or refundable credits. List type and amount: _____	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	0
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	0

KIA

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service
Name(s) shown on return**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

2022Attachment
Sequence No. **12**

Douglas W Mercer

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	0	0		0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	0	0	0	0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	0	0	0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0	0	0	0
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	0
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	(0)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2			7	0

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	0	0		0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	0	0	0	0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	0	0	0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	0	0	0	0
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	0
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	0
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(-32,000)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2			15	-32,000

Part III Summary

16 Combine lines 7 and 15 and enter the result	16 -32,000
• 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 Forms 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 Forms 1040, line 16. ☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **14**

Name of proprietor Douglas W Mercer		Social security number (SSN) [REDACTED]	
A Principal crop or activity Timber	B Enter code from Part IV 113000	C Accounting method: ☒ Cash ☐ Accrual	D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses ☒ Yes ☐ No

F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a	
b Cost or other basis of purchased livestock or other items reported on line 1a	1b	
c Subtract line 1b from line 1a	1c	0
2 Sales of livestock, produce, grains, and other products you raised	2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	0
3b Taxable amount	3b	
4a Agricultural program payments (see instructions)	4a	
4b Taxable amount	4b	
5a Commodity Credit Corporation (CCC) loans reported under election	5a	
b CCC loans forfeited	5b	
5c Taxable amount	5c	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		
a Amount received in 2022	6a	0
6b Taxable amount	6b	
c If election to defer to 2023 is attached, check here ☐	6d	Amount deferred from 2021
7 Custom hire (machine work) income	7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	0
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9	0

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10	0	23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14	0	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	3,587	a	32a	
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	3,587			
34 Net farm profit or (loss). Subtract line 33 from line 9 If a profit, stop here and see instructions for where to report. If a loss, complete line 36.	34	-3,587			

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:
a ☒ All investment is at risk. b ☐ Some investment is not at risk.

KIA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2022

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

Douglas W Mercer

Your social security number

[REDACTED]

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	195,809
2a	Enter income from Puerto Rico that you excluded	2a	0
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0
c	Enter the amount from line 15 of your Form 4563	2c	0
d	Add lines 2a through 2c	2d	0
3	Add lines 1 and 2d	3	195,809
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,000	5	2,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	2
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	1,000
8	Add lines 5 and 7	8	3,000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0- • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	0
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	3,000
13	Enter the amount from the Credit Limit Worksheet A	13	28,314
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	3,000

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		☒
16a Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16a
b Number of qualifying children under 17 with the required social security number: x \$1,500. Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17 Enter the smaller of line 16a or line 16b		17
18a Earned income (see instructions)		18a
b Nontaxable combat pay (see instructions)		18b
19 Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result		19
20 Multiply the amount on line 19 by 15% (0.15) and enter the result		20
Next. On line 16b, is the amount \$4,500 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions.		21
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13		22
23 Add lines 21 and 22		23
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		24
25 Subtract line 24 from line 23. If zero or less, enter -0-		25
26 Enter the larger of line 20 or line 25		26
Next, enter the smaller of line 17 or line 26 on line 27.		

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27	0
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Form **5695**Department of the Treasury
Internal Revenue Service**Residential Energy Credits**Go to www.irs.gov/Form5695 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022Attachment
Sequence No. **158**

Name(s) shown on return

Douglas W Mercer

Your social security number

Part I Residential Clean Energy Credit (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a credit carryforward from 2021.

1	Qualified solar electric property costs	1	
2	Qualified solar water heating property costs	2	
3	Qualified small wind energy property costs	3	
4	Qualified geothermal heat pump property costs	4	
5	Qualified biomass fuel property costs	5	
6a	Add lines 1 through 5	6a	0
b	Multiply line 6a by 30% (0.30)	6b	0
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.)	7a	☐ Yes ☐ No
Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.			
b	Print the complete address of the main home where you installed the fuel cell property.		
Number and street		Unit No.	
City, State, and ZIP code			
8	Qualified fuel cell property costs	8	
9	Multiply line 8 by 30% (0.30)	9	0
10	Kilowatt capacity of property on line 8 above _____ x \$1,000	10	0
11	Enter the smaller of line 9 or line 10	11	0
12	Credit carryforward from 2021. Enter the amount, if any, from your 2021 Form 5695, line 16	12	
13	Add lines 6b, 11, and 12	13	0
14	Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet (see instructions)	14	25,314
15	Residential clean energy credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5	15	0
16	Credit carryforward to 2023. If line 15 is less than line 13, subtract line 15 from line 13	16	

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

Form **5695** (2022)

Part II Energy Efficient Home Improvement Credit

- 17a** Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)

Caution: If you checked the "No" box, you cannot claim the energy efficient home improvement credit. Do not complete Part II.

- b** Print the complete address of the main home where you made the qualifying improvements.
Caution: You can only have one main home at a time.

Number and street

Unit No.

City, State, and ZIP code

17a ☒ Yes ☐ No

- c** Were any of these improvements related to the construction of this main home?

Caution: If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

17c ☐ Yes ☒ No

- 18** Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)

18 0

- 19** Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

- a** Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC

19a

- b** Exterior doors that meet or exceed the version 6.0 Energy Star program requirements

19b

- c** Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home

19c

- d** Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements

19d

- e** Maximum amount of cost on which the credit can be figured

19e

2,000

- f** If you claimed window expenses on your Form 5695 prior to 2022, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-

19f

0

- g** Subtract line 19f from line 19e. If zero or less, enter -0-

19g

2,000

- h** Enter the smaller of line 19d or line 19g

19h 0

- 20** Add lines 19a, 19b, 19c, and 19h

20 0

- 21** Multiply line 20 by 10% (0.10)

21 0

- 22** Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions)

- a** Energy-efficient building property. Do not enter more than \$300

22a 300

- b** Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150

22b 0

- c** Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50

22c 0

- 23** Add lines 22a through 22c

23 300

- 24** Add lines 21 and 23

24 300

- 25** Maximum credit amount. (If you jointly occupied the home, see instructions)

25 500

- 26** Enter the amount, if any, from line 18

26 0

- 27** Subtract line 26 from line 25. If zero or less, stop; you cannot take the energy efficient home improvement credit

27 500

- 28** Enter the smaller of line 24 or line 27

28 300

- 29** Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet (see instructions)

29 28,614

- 30** Energy efficient home improvement credit. Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5

30 300