

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/12/2023

General Information

Name: Hon Mark A. Speiser

CONFIDENTIAL

Address: 201 S.E.6th Street Suite 15133, Ft Lauderdale, FL 33301

PID 15447

County: Broward

AGENCY INFORMATION

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

Net Worth

My Net Worth as of June 8, 2023 was \$ 3,338,148.01.

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 N/A.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
US Savings Bonds	\$ 16,425.00
Voya Financial	\$ 2,183,322.53
Morgan Stanley	\$ 47,536.52
Merrill	\$ 199,179.94
First Horizon Bank	\$ 804,684.02
Maserati Quattroporte automobile	\$ 5,000.00
Bank Of America	\$ 37,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

☒ 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.

Mark A. Speiser

Digitally signed: 06/12/2023

Filed with COE: 06/12/2023

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: **MARK A.** Last name: **SPEISER** Your social security number: [REDACTED]
 If joint return, spouse's first name and middle initial: [REDACTED] Last name: [REDACTED] 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]
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: ☒ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):
 If more than four dependents, see instr. and check here ☐

(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 dependents

Income		1a Total amount from Form(s) W-2, box 1 (see instructions) Stmt 1		1a
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		86,000.
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	2a Tax-exempt interest	2a		
	3a Qualified dividends	3a	4,336.	
	4a IRA distributions	4a		
	5a Pensions and annuities	5a		
	6a Social security benefits	6a	38,368.	
	c If you elect to use the lump-sum election method, check here (see instructions)			
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.	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here	7		
	8 Other income from Schedule 1, line 10	8		76,207.
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9		395,722.
	10 Adjustments to income from Schedule 1, line 26	10		29,394.
	11 Subtract line 10 from line 9. This is your adjusted gross income	11		366,328.
	12 Standard deduction or itemized deductions (from Schedule A)	12		14,700.
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
	14 Add lines 12 and 13	14		14,700.
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15		351,628.
	b Taxable interest		2b	
b Ordinary dividends		3b		4,336.
b Taxable amount		4b		2,729.
b Taxable amount		5b		192,475.
b Taxable amount		6b		32,613.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	95,955.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	95,955.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	2.
21	Add lines 19 and 20	21	2.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	95,953.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	10,879.
24	Add lines 22 and 23. This is your total tax	24	106,832.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	17,074.
b	Form(s) 1099	25b	47,750.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	64,824.
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	64,824.

If you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
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 2023 estimated tax	36	

Direct deposit? See instructions.

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	43,263.
38	Estimated tax penalty (see instructions)	38	1,255.

Third Party DesigneeDo 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) _____

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.

Sign Here

Your signature _____ Date _____ Your occupation _____

RETIRED

Spouse's signature. If a joint return, **both** must sign. _____ Date _____ Spouse's occupation _____

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

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. (954) 385-6616

Firm's address _____ Firm's EIN 65-0277818

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2022)

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

Your social security number

~~XXXXXXXXXX~~ **MARK A. SPEISER**

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	75,457.
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	
7	Unemployment compensation	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	
z	Other income. List type and amount:		
	See Statement 9	8z	750.
9	Total other income. Add lines 8a through 8z	9	750.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	76,207.

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

Schedule 1 (Form 1040) 2022

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	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	5,331.
16	Self-employed SEP, SIMPLE, and qualified plans	16	17,532.
17	Self-employed health insurance deduction	17	6,531.
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	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 8l 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 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	29,394.

Schedule 1 (Form 1040) 2022

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

2022

Attachment
Sequence No. **02**

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

MARK A. SPEISER

Your social security number

[REDACTED]

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	10,662.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	217.
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)

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

Schedule 2 (Form 1040) 2022

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	Reserved for future use		19	
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	10,879.

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

Your social security number

MARK A. SPEISER

Part I. Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	2.
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	
5	Residential energy credits. Attach Form 5695	5	
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	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor 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	
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 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	2.

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

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	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b		
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	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	

Schedule 3 (Form 1040) 2022

Form **2210**Department of the Treasury
Internal Revenue Service**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**Go to www.irs.gov/Form2210 for instructions and the latest information.

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

OMB No.1545-0140

2022Attachment
Sequence No. **06**

Name(s) shown on tax return

Identifying number

MARK A. SPEISER**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 → 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.

Yes → You must figure your penalty.

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.

Part I Required Annual Payment

1	Enter your 2022 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	95,953.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	10,879.
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	106,832.
5	Multiply line 4 by 90% (0.90)	5	96,149.
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	64,824.
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	42,008.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	109,123.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	96,149.

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 2021 or 2022, 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).

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2022)

Part III Penalty Computation (See the instructions if you're filing Form 1040-NR.)

Section A - Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/22	(b) 6/15/22	(c) 9/15/22	(d) 1/15/23	
10	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	10	24,037.	24,037.	24,037.	24,038.
11	Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II	11	16,206.	16,206.	16,206.	16,206.

Complete lines 12 through 18 of one column before going to line 12 of the next column.

12	Enter the amount, if any, from line 18 in the previous column	12				
13	Add lines 11 and 12	13		16,206.	16,206.	16,206.
14	Add the amounts on lines 16 and 17 in the previous column	14		7,831.	15,662.	23,493.
15	Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	16,206.	8,375.	544.	0.
16	If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.	0.	
17	Underpayment. If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	7,831.	15,662.	23,493.	24,038.
18	Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part III, Section B - Figure the Penalty in the instructions.)

19	Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B - Figure the Penalty. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27.	19	1,255.
Don't file Form 2210 unless you checked a box in Part II			

Form 2210 (2022)

See Attached Worksheet

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) MARK A. SPEISER				Identifying Number 	
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/22	24,037.	24,037.			
04/15/22	-16,206.	7,831.	61	.000109589	52.
06/15/22	24,037.	31,868.			
06/15/22	-16,206.	15,662.	15	.000109589	26.
06/30/22	0.	15,662.	77	.000136986	165.
09/15/22	24,037.	39,699.			
09/15/22	-16,206.	23,493.	15	.000136986	48.
09/30/22	0.	23,493.	92	.000164384	355.
12/31/22	0.	23,493.	15	.000191781	68.
01/15/23	24,038.	47,531.			
01/15/23	-16,206.	31,325.	90	.000191781	541.
Penalty Due (Sum of Column F)					1,255.

* Date of estimated tax payment, withholding credit date or installment due date.

SCHEDULE B

(Form 1040)

 Department of the Treasury
Internal Revenue Service
Name(s) shown on return

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**

Your social security number

MARK A. SPEISER
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 _____

FIRST HORIZON BANK
FIRST HORIZON BANK
FIRST HORIZON BANK
BANK OF AMERICA, NA
Amount
1,110.
137.
102.
13.

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.

1,362.
1,362.
Part II
Ordinary Dividends

- 5 List name of payer _____

MERRILL A BANK OF AMERICA COMPANY
4,336.

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.

4,336.
Part III
Foreign Accounts and Trusts

Caution: If required, failure to file Fin CEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instr. 227501 12-07-22

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

- 7a At any time during 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 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) are located _____

- 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 _____

Yes No
X
X

Interest and Dividend Summary

FEIN/SSN: [REDACTED]

Name: MARK A. SPEISER

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 FIRST HORIZON BANK	1,110.							
B FIRST HORIZON BANK	137.							
C FIRST HORIZON BANK	102.							
D MERRILL A BANK OF AMERICA COMPANY							4,336.	4,336.
E BANK OF AMERICA, NA	13.							
F								
G								
H								
I								
J								
K								
Totals	1,362.						4,336.	4,336.

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								

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2022

Attachment
Sequence No. 09

Name of proprietor

Social security number (SSN)

MARK A. SPEISER

B Enter code from instructions

541100

MEDIATION

D Employer ID number (EIN) (see instr.)

C Business name. If no separate business name, leave blank.

MARK SPEISER

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2022, check here

☐ Yes ☒ No

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions

☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099?

☐ Yes ☒ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	☐	1	85,280.
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	85,280.
4	Cost of goods sold (from line 42)		4	
5	Gross profit. Subtract line 4 from line 3		5	85,280.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross income. Add lines 5 and 6		7	85,280.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	809.
15	Insurance (other than health)	15		23	Taxes and licenses	23	144.
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	650.
17	Legal and professional services	17	650.	25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	4,420.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	3,150.	b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	75,457.				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a	☐ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

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

220001 11-02-22

Schedule C (Form 1040) 2022

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
 If "Yes," attach explanation ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) / /

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business b Commuting c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

CONTINUING EDUCATION & SEMINARS	3,209.
PROFESSIONAL DUES & SUBSCRIPTIONS	825.
FLORIDA BAR FEES	227.
LEGAL ZOOM FEES	159.
48 Total other expenses. Enter here and on line 27a	4,420.

Qualified Dividends and Capital Gain Tax Worksheet - Line 16

Keep for Your Records

Name(s) shown on return
MARK A. SPEISER

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 7.

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>351,628.</u>
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>4,336.</u>
3. Are you filing Schedule D?*	3.	<u>0.</u>
☐ Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.		
☒ No. Enter the amount from Form 1040 or 1040-SR, line 7.		
4. Add lines 2 and 3	4.	<u>4,336.</u>
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>347,292.</u>
6. Enter:	6.	<u>41,675.</u>
\$ 41,675 if single or married filing separately,		
\$ 83,350 if married filing jointly or qualifying surviving spouse,		
\$ 55,800 if head of household.		
7. Enter the smaller of line 1 or line 6	7.	<u>41,675.</u>
8. Enter the smaller of line 5 or line 7	8.	<u>41,675.</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>4,336.</u>
11. Enter the amount from line 9	11.	<u>0.</u>
12. Subtract line 11 from line 10	12.	<u>4,336.</u>
13. Enter:	13.	<u>459,750.</u>
\$ 459,750 if single,		
\$ 258,600 if married filing separately,		
\$ 517,200 if married filing jointly or qualifying surviving spouse,		
\$ 488,500 if head of household.		
14. Enter the smaller of line 1 or line 13	14.	<u>351,628.</u>
15. Add lines 5 and 9	15.	<u>347,292.</u>
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>4,336.</u>
17. Enter the smaller of line 12 or line 16	17.	<u>4,336.</u>
18. Multiply line 17 by 15% (0.15)	18.	<u>650.</u>
19. Add lines 9 and 17	19.	<u>4,336.</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>95,305.</u>
23. Add lines 18, 21, and 22	23.	<u>95,955.</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>96,823.</u>
25. Tax on all taxable income. Enter the smaller of line 23 or 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>95,955.</u>

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

MARK A. SPEISER

Social security number of person
with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A ...

If you received social security retirement or disability benefits, enter the amount of Conservation Reserve

b Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A

(other than farming). See instructions for other income to report or if you are a minister or member

of a religious order **See Statement 12**

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

6 Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11

b Unreported tips subject to social security tax from Form 4137, line 10

c Wages subject to social security tax from Form 8919, line 10

d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)

11 Multiply line 6 by 2.9% (0.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4

13 Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$9,060, or (b) your net farm profits² were less than \$6,540.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$6,040. Also, include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$6,540 and also less than 72.189% of your gross nonfarm income⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2022

Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

MARK A. SPEISER

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☐ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☒ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **United States**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession	Other Countries			
1a Gross income from sources within country shown above and of the type checked above:	20.			1a 20.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	14,700.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	14,700.			
d Gross foreign source income	20.			
e Gross income from all sources	405,545.			
f Divide line 3d by line 3e	.000049316			
g Multiply line 3c by line 3f	1.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	1.			6 1.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 19.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued						(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))		
		In foreign currency			In U.S. dollars						
		Taxes withheld at source on:			Taxes withheld at source on:						
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest		
A										2.	2.
B											
C											
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2										8	2.

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2022)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2.
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	
11	Add lines 9 and 10	11	2.
12	Reduction in foreign taxes	12	
13	Taxes reclassified under high tax kickout	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	2.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	19.
16	Adjustments to line 15	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	19.
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption See Statement 13	18	349,050.
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	.00005
20	Individuals: Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20	95,955.
21	Multiply line 20 by line 19 (maximum amount of credit)	21	5.
22	Increase in limitation (section 960(c))	22	
23	Add lines 21 and 22	23	5.
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24	2.

Part IV Summary of Credits From Separate Parts III

25	Credit for taxes on section 951A category income	25	
26	Credit for taxes on foreign branch category income	26	
27	Credit for taxes on passive category income	27	
28	Credit for taxes on general category income	28	
29	Credit for taxes on section 901(j) income	29	
30	Credit for taxes on certain income re-sourced by treaty	30	
31	Credit for taxes on lump-sum distributions	31	
32	Add lines 25 through 31	32	
33	Enter the smaller of line 20 or line 32	33	2.
34	Reduction of credit for international boycott operations	34	
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	2.

Alternative Minimum Tax
Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2022

Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

MARK A. SPEISER

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☐ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☒ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **United States**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession	Other Countries			
1a Gross income from sources within country shown above and of the type checked above:	20.			1a 20.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income	20.			
e Gross income from all sources	405,545.			
f Divide line 3d by line 3e	.000049316			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 20.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				Taxes withheld at source on:					
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
A										2.	2.
B											
C											

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2

8 2.

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2022)

Alternative Minimum Tax

Form 1116 (2022) **MARK A. SPEISER**

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2.
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	
11	Add lines 9 and 10	11	2.
12	Reduction in foreign taxes	12	
13	Taxes reclassified under high tax kickout	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	2.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	15	20.
16	Adjustments to line 15	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	20.
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption See Statement 14	18	364,315.
19	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	.00005
20	Individuals: Enter the total of Form 1040, 1040-SR or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20	76,634.
21	Multiply line 20 by line 19 (maximum amount of credit)	21	4.
22	Increase in limitation (section 960(c))	22	
23	Add lines 21 and 22	23	4.
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	24	2.

Part IV Summary of Credits From Separate Parts III

25	Credit for taxes on section 951A category income	25	
26	Credit for taxes on foreign branch category income	26	
27	Credit for taxes on passive category income	27	
28	Credit for taxes on general category income	28	
29	Credit for taxes on section 901(j) income	29	
30	Credit for taxes on certain income re-sourced by treaty	30	
31	Credit for taxes on lump-sum distributions	31	
32	Add lines 25 through 31	32	
33	Enter the smaller of line 20 or line 32	33	2.
34	Reduction of credit for international boycott operations	34	
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	2.

Form 1116 (2022)

Qualified Business Income Deduction

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

Your taxpayer identification number

MARK A. SPEISER

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	MARK SPEISER	☐	☐		☐
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	2 46,063.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$170,500 or less (\$340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 9,213.		
4 Allocable share of W-2 wages from the trade, business, or aggregation	4		
5 Multiply line 4 by 50% (0.50)	5		
6 Multiply line 4 by 25% (0.25)	6		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7		
8 Multiply line 7 by 2.5% (0.025)	8		
9 Add lines 6 and 8	9		
10 Enter the greater of line 5 or line 9	10		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11		
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 0.		
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 0.		
16 Total qualified business income component. Add all amounts reported on line 15	16		

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		
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		
33	Taxable income before qualified business income deduction	33	351,628.	
34	Net capital gain. See instructions	34	4,336.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		347,292.
36	Income limitation. Multiply line 35 by 20% (0.20)	36		69,458.
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	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		
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

Form **8995-A** (2022)

Qualified Business Income After Deductions

Activity: MARK SPEISER

1.	Qualified business income before deductions	<u>75,457.</u>
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity	<u>75,457.</u>
b.	Total income subject to self-employment tax	<u>75,457.</u>
c.	Line 2a divided by line 2b (not greater than 1.000)	<u>1.000000000</u>
d.	Amount from Schedule 1 (Form 1040), line 15	<u>5,331.</u>
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity	<u>5,331.</u>
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity	<u>75,457.</u>
b.	Net earnings from <u>Schedule C</u>	<u>75,457.</u>
c.	Line 3a divided by line 3b (not greater than 1.000)	<u>1.000000000</u>
d.	Amount from Schedule 1 (Form 1040), line 16	<u>17,532.</u>
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity	<u>17,532.</u>
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity	<u>6,531.</u>
b.	Health insurance limits for activity above	<u>6,531.</u>
c.	Lesser of line 4a or line 4b	<u>6,531.</u>
d.	Reserved	
e.	Reserved	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity	<u>6,531.</u>
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions	<u>46,063.</u>

Activity: _____

1.	Qualified business income before deductions	
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity	
b.	Total income subject to self-employment tax	
c.	Line 2a divided by line 2b (not greater than 1.000)	
d.	Amount from Schedule 1 (Form 1040), line 15	
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity	
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity	
b.	Net earnings from	
c.	Line 3a divided by line 3b (not greater than 1.000)	
d.	Amount from Schedule 1 (Form 1040), line 16	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity	
b.	Health insurance limits for activity above	
c.	Lesser of line 4a or line 4b	
d.	Reserved	
e.	Reserved	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity	
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions	

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

OMB No. 1545-2227

2022Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. 72

Name(s) shown on your tax return

Your social security number or EIN

MARK A. SPEISER**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	1,362.
2	Ordinary dividends (see instructions)		2	4,336.
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	75,457.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-75,457.	
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	5,698.

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	5,698.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	366,328.
14	Threshold based on filing status (see instructions)	14	200,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	166,328.
16	Enter the smaller of line 12 or line 15	16	5,698.
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	217.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (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	

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

Form 8960 (2022)

Form **8829**Department of the Treasury
Internal Revenue Service**Expenses for Business Use of Your Home**

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

OMB No. 1545-0074

2022Attachment
Sequence No. 176Go to www.irs.gov/Form8829 for instructions and the latest information.

Your social security number

Name(s) of proprietor(s)

MARK A. SPEISER**Part I** **Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples	1	150
2	Total area of home	2	1,859
3	Divide line 1 by line 2. Enter the result as a percentage	3	8.0689%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	8.0689%

Part II **Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	78,607.
See instructions for columns (a) and (b) before completing lines 9-22.			
9	Casualty losses	(a) Direct expenses	(b) Indirect expenses
10	Deductible mortgage interest	9	
11	Real estate taxes	10	
12	Add lines 9, 10, and 11	11	
13	Multiply line 12, column (b), by line 7	12	
14	Add line 12, column (a), and line 13	13	
15	Subtract line 14 from line 8. If zero or less, enter -0-	14	
16	Excess mortgage interest	15	78,607.
17	Excess real estate taxes (see instructions)	16	
18	Insurance	17	
19	Rent	18	176.
20	Repairs and maintenance	19	37,800.
21	Utilities	20	
22	Other expenses	21	1,064.
23	Add lines 16 through 22	22	
24	Multiply line 23, column (b), by line 7	23	39,040.
25	Carryover of prior year operating expenses (see instructions)	24	3,150.
26	Add line 23, column (a), line 24, and line 25	25	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	26	3,150.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	27	3,150.
29	Excess casualty losses	28	75,457.
30	Depreciation of your home from line 42 below	29	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	30	
32	Add lines 29 through 31	31	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	32	
34	Add lines 14, 27, and 33	33	0.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	34	3,150.
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	0.
		36	3,150.

Part III **Depreciation of Your Home**

37	Enter the smaller of your home's adjusted basis or its fair market value	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage	41	%
42	Depreciation allowable. Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV **Carryover of Unallowed Expenses to 2023**

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Form **8829** (2022)

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

NAME

MARK A. SPEISER

FOREIGN
General

INCOME TYPE	TOTAL	U.S.	
Compensation	86,000.	86,000.	
Dividends/Distributions	4,336.	4,336.	
Interest	1,362.	1,362.	
Capital Gains			
Business/Profession	85,280.	85,280.	
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income	228,567.	228,547.	20.
Gross Income	405,545.	405,525.	20.

Less:

Section 911 Exclusion			
Capital Losses			
Capital Gains Tax Adjustment			
Total Income - Form 1116	405,545.	405,525.	20.

Deductions:

Business/Profession Expenses	9,823.	9,823.	
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction	5,331.	5,331.	
Self-employment Health Insurance	6,531.	6,531.	
Keogh Contributions	17,532.	17,532.	
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments			
Capital Gains Tax Adjustment			
Total Deductions	39,217.	39,217.	
Adjusted Gross Income	366,328.	366,308.	20.

Less Itemized Deductions:

Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated	14,700.	14,699.	1.
Total Adjustments to Adjusted Gross Income	14,700.	14,699.	1.
Taxable Income	351,628.	351,609.	19.

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	STATE OF FLORIDA	86,000.	17,074.				1,247.
	Totals	86,000.	17,074.				1,247.

Form 1040		Qualified Dividends		Statement	2
Name of Payer		Ordinary Dividends	Qualified Dividends		
MERRILL A BANK OF AMERICA COMPANY		4,336.	4,336.		
Total included in Form 1040, line 3a			4,336.		

Form 1040		IRA Distributions		Statement	3
Name of Payer		Gross Distribution	Taxable Amount		
MORGAN STANLEY		2,729.	2,729.		
Total to Form 1040, lines 4a and 4b		2,729.	2,729.		

Form 1040

Pensions and Annuities

Statement 4

FLORIDA RETIREMENT SYSTEM

Amount received this year

192,475.

Nontaxable amount

Capital gain distribution reported on Sch D

192,475.

Total included in Form 1040, line 5b

192,475.

Check only one box:

- ☒ A. Single, Head of household, or Qualifying surviving spouse
☐ B. Married filing jointly
☐ C. Married filing separately and lived with your spouse at any time during 2022
☐ D. Married filing separately and lived apart from your spouse for all of 2022

1. Enter the total amount from Box 5 of all your Forms SSA-1099 and RRB-1099. Also, enter this amount on Form 1040, line 6a 38,368.
 If you checked Box B: Taxpayer amount
 Spouse amount 19,184.
2. Multiply line 1 by 50% (0.50) 19,184.
3. Add the amounts on Form 1040, lines 1z, 2a, 2b, 3b, 4b, 5b, 7 and 8. If filing Form 8815, don't include the amount from line 2b. Instead, use the amount from Schedule B, line 2. Do not include any amounts from box 5 of Forms SSA-1099 or RRB-1099 363,109.
4. Enter the amount of any exclusions from foreign earned income, foreign housing, income from U.S. possessions, or income from Puerto Rico by bona fide residents of Puerto Rico that you claimed 382,293.
5. Add lines 2, 3, and 4 29,394.
6. Add the amounts from Schedule 1, lines 11 through 20, and 23 and 25 352,899.
7. Subtract line 6 from line 5
8. Enter: 25,000.
 \$25,000 if you checked Box A or D, or
 \$32,000 if you checked Box B, or
 \$-0- if you checked Box C
9. Is the amount on line 8 less than the amount on line 7?
 [] No. Stop. None of your social security benefits are taxable. Enter -0- on Form 1040, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2022, be sure you entered 'D' to the right of the word "benefits" on line 6a.
 [X] Yes. Subtract line 8 from line 7 327,899.
10. Enter 9,000.
 \$9,000 if you checked Box A or D,
 \$12,000 if you checked Box B
 \$-0- if you checked Box C 318,899.
11. Subtract line 10 from line 9. If zero or less, enter -0- 9,000.
12. Enter the smaller of line 9 or line 10 4,500.
13. Enter one half of line 12 4,500.
14. Enter the smaller of line 2 or line 13 271,064.
15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- 275,564.
16. Add lines 14 and 15 32,613.
17. Multiply line 1 by 85% (.85)
18. Taxable benefits. Enter the smaller of line 16 or line 17 32,613.
 * Also enter this amount on Form 1040, line 6b

Form 1040	Tax	Statement	6
Description		Amount	
From Qualified Dividends and Capital Gain Worksheet		95,955.	
Total to Form 1040, line 16		95,955.	

Form 1040	Federal Income Tax Withheld - Form(s) W-2	Statement	7
T S Description		Amount	
T STATE OF FLORIDA		17,074.	
Total to Form 1040, line 25a		17,074.	

Form 1040	Federal Income Tax Withheld - Form(s) 1099	Statement	8
T S Description		Amount	
T FLORIDA RETIREMENT SYSTEM		39,108.	
T MORGAN STANLEY		682.	
T Withholding from Form 1099-SSA		7,960.	
Total to Form 1040, Line 25b		47,750.	

Schedule 1	Miscellaneous Income	Statement	9
Description		Amount	
FAMILY MEDIATION TRAINING		750.	
Total to Schedule 1, line 8z		750.	

Schedule 1

SEP Deduction

Statement 10

MARK A. SPEISER

1. Plan contribution rate or Self-Employed Person's rate	.250000
2. Net earnings from Schedule C, Schedule F, or Schedule K-1	75,457.
3. Deduction for self-employment tax from Schedule 1, line 15	5,331.
4. Subtract line 3 from line 2	70,126.
5. Multiply line 4 times line 1	17,532.
6. Multiply \$305,000 by your plan contribution rate. Enter the result but not more than \$61,000	61,000.
7. Enter the smaller of line 5 or line 6	17,532.
8. Contribution dollar limit	61,000.
*If any elective deferrals were made, go to line 9.	
*Otherwise, skip lines 9 through 18 and enter the smaller of line 7 or line 8 on line 19.	
9. Allowable elective deferrals	
10. Subtract line 9 from line 8	
11. Subtract line 9 from line 4	
12. Enter one-half of line 11	
13. Enter the smallest of lines 7, 10 or 12	
14. Subtract line 13 from line 4	
15. Enter the smaller of line 9 or line 14	
*If catch-up contributions were made, go to line 16.	
*Otherwise, skip lines 16 through 18.	
16. Subtract line 15 from line 14	
17. Catch-up contribution (age 50 or older)	
18. Enter the smaller of line 16 or line 17	
19. Add lines 13, 15 and 18. Enter here and on line 16, Schedule 1	17,532.

Schedule 1 Self-Employed Health Insurance Deduction Worksheet Statement 11

MARK A. SPEISER

MARK SPEISER

1	Nonspecified health insurance payments	6,531.
2	Net profit from trade or business under which insurance plan is established	75,457.
3	Total of all net profits and earned income. S Corporations skip to line 9	75,457.
4	Divide line 2 by line 3	1.0000
5	Deductible portion of self-employment tax	5,331.
6	Line 4 times line 5	5,331.
7	Line 2 minus line 6	70,126.
8	Self-employed SEP, SIMPLE, and qualified plans attributable to trade or business named above	17,532.
9	Line 7 minus line 8. S Corporations enter wages received	52,594.
10	Form 2555, line 45 attributable to the trade or business named above	
11	Line 9 minus line 10	52,594.
12	Self-employed health insurance deduction. Lesser of line 1 or line 11	6,531.

Schedule SE	Non-Farm Income	Statement 12
Description		Amount
MEDIATION		75,457.
Total to Schedule SE, line 2		75,457.

Form 1116

Worldwide Capital Gains
Worksheet for Line 18

Statement 13

1	Enter the amount from Form 1040, or 1040-NR, line 15	351,628.
2	Enter worldwide 28% gains	
3	Multiply line 2 by 0.2432	
4	Enter worldwide 25% gains	
5	Multiply line 4 by 0.3243	
6	Enter worldwide 20% gains and qualified dividends	
7	Multiply line 6 by 0.4595	
8	Enter worldwide 15% gains and qualified dividends	4,336.
9	Multiply line 8 by 0.5946	2,578.
10	Enter worldwide 0% gains and qualified dividends	
11	Add lines 3, 5, 7, 9 and 10	2,578.
12	Subtract line 11 from line 1. Enter the result here and on Form 1116, line 18	349,050.

Form 1116

Alternative Minimum Tax Foreign Tax Credit
Worldwide Capital Gains
Worksheet for Line 18

Statement 14

1	Enter the amount from Form 6251, line 4	366,328.
2	Enter worldwide 25% gains	
3	Multiply line 2 by 0.1071	
4	Enter worldwide 20% gains and qualified dividends	
5	Multiply line 4 by 0.2857	
6	Enter worldwide 15% gains and qualified dividends	4,336.
7	Multiply line 6 by 0.4643	2,013.
8	Enter worldwide 0% gains and qualified dividends	
9	Add lines 3, 5, 7 and 8	2,013.
10	Subtract line 9 from line 1. Enter the result here and on Form 1116 AMT, line 18	364,315.

Form 8960

Trade or Business Income

Statement 15

MARK SPEISER

-75,457.

Amount to Form 8960, line 4B

-75,457.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code, and telephone no. FLORIDA RETIREMENT SYSTEM DIVISION OF RETIREMENT PO BOX 9000 TALLAHASSEE FL 32315-9000 844-377-1888			1 Gross distribution \$ 192,474.72		OMB No. 1545-0119 2022 Form 1099-R	Distributions From Pension Annuities, Retirement Profit-Sharing Plans, IRA Insurance Contracts, etc. Copy	
			2a Taxable amount \$ 192,474.72				
			2b Taxable amount not determined ☐				
PAYER'S TIN 59-1354377			RECIPIENT'S TIN [REDACTED]		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$39,108.12	Report the income on your federal tax return. If the form shows federal income tax withheld in box 4, attach this copy to your return. This information being furnished to the IRS:
RECIPIENT'S name MARK A SPEISER [REDACTED]			5 Employee Contributions Designated Roth contributions or insurance premiums \$ 0.00		6 Net unrealized appreciation in employer's securities \$		
			7 Distribution code(s) 7	IRA/SEP/SIMPLE ☐	8 Other \$	%	
			9a Your percentage of total distribution %		9b Total employee contributions \$ 0.00		
10 Amount allocable to IRR within 5 years		11 1st year of design. Roth contrib.	12 FATCA filing requirement ☐	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$	
Account number (see instructions) [REDACTED]			13 Date of Payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R**

www.irs.gov/form1099R

Department of the Treasury - Internal Revenue Service

a Employee's social security number [REDACTED]		Payroll organization code 22-20-17-00-270		Intradepartment number 0000000000	
b Employer identification number 59 - 6001874		1 Wages, tips, other compensation 86,000.00		2 Federal income tax withheld 17,074.08	
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 86,000.00		6 Medicare tax withheld 1,247.00	
		7 Social security tips		10 Dependent care benefits	
		11 Nonqualified plans		12a See instructions for box 12	
d Control number 17187 01/06		13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b	
		14 Other		12c	
				12d	
				12e	
				e Employee's first name, mi, and last name MARK A SPEISER [REDACTED]	
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	

Form **W-2** WAGE AND TAX STATEMENT **2022**
Copy C - For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B)
AA227 (Rev. 08/12/2022)

OMB No. 1545-0008
Department of the Treasury - Internal Revenue Service

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.