

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/30/2023

General Information

Name: Hon Linda A Stewart

Address: 4206 Inwood Landing Dr, Orlando, FL 32812

PID 67793

County: Orange

AGENCY INFORMATION

Organization	Suborganization	Title
Public Service Commission Nominating Council	Council Members	Member
Senate	Elected Constitutional Officer	State Senator, District 17

Net Worth

My Net Worth as of December 31, 2022 was \$ 902,744.00.

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 \$ 100,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Lot-Moss Park, Orange County,FL (22-24-31-0000-007	\$ 50,000.00
Rental Residential - 4907 Barcelona St, Orlando, FL 32807	\$ 400,000.00
Residence - 4206 Inwood Landing Dr, Orlando, FL 32812	\$ 600,000.00
Rental Residential - 2515 Winona St, Leesburg, FL 34748	\$ 240,000.00
Wells Fargo - Checking - PO Box 6995, Portland, OR 97228	\$ 2,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Flagstar Bank	5151 Corporate Dr, Troy, MI 48098	\$ 86,323.00
Flagstar Bank	5151 Corporate Dr, Troy, MI 48098	\$ 136,084.00
Citizens Bank	PO Box 6260 Glen Allen, VA 23058	\$ 226,849.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

☒ I elect to file a copy of my 2022 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding \$1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

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

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

N/A

Training

☐ I certify that I have completed the required training under Section 112.3142, F.S.

☒ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

CPA/Attorney Signature Only

I, **Valarie Auvil** prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Valarie Auvil

Digitally signed: 06/30/2023

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.

Linda A Stewart

Digitally signed: 06/30/2023

Filed with COE: 06/30/2023

☐ 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		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 2022 Form 1099-R Copy B
		\$ 25,960.26				
PAYER'S TIN 59-1354377		RECIPIENT'S TIN XXX-XX-		2a Taxable amount		Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
				\$ 25,960.26		
RECIPIENT'S name LINDA STEWART 4206 INWOOD LANDING DR ORLANDO FL 32812-7595		2b Taxable amount not determined		Total distribution		This information is being furnished to the IRS.
		☐		☐		
		3 Capital gain (included in box 2a)		4 Federal income tax withheld		
		\$		\$ 18.36		
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		5 Employee Contributions Designated Roth contributions or insurance premiums		16 State distribution \$
				\$ 0.00		
				6 Net unrealized appreciation in employer's securities		
				\$		
Account number (see instructions) XXX-XX-		13 Date of Payment		7 Distribution code(s)		19 Local distribution \$
				7		
				8 Other		
				\$		
14 State tax withheld \$		15 State/Payer's state no.		9a Your percentage of total distribution		18 Name of locality \$
				%		
				9b Total employee contributions		
				\$ 0.00		

Form 1099-R

www.irs.gov/form 1099R

Department of the Treasury - Internal Revenue Service

☐ 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		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. 2022 Form 1099-R Copy C
		\$ 25,960.26				
PAYER'S TIN 59-1354377		RECIPIENT'S TIN XXX-XX-		2a Taxable amount		For Recipient's Records
				\$ 25,960.26		
RECIPIENT'S name LINDA STEWART 4206 INWOOD LANDING DR ORLANDO FL 32812-7595		2b Taxable amount not determined		Total distribution		This information is being furnished to the IRS.
		☐		☐		
		3 Capital gain (included in box 2a)		4 Federal income tax withheld		
		\$		\$ 18.36		
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		5 Employee Contributions Designated Roth contributions or insurance premiums		16 State distribution \$
				\$ 0.00		
				6 Net unrealized appreciation in employer's securities		
				\$		
Account number (see instructions) XXX-XX-		13 Date of Payment		7 Distribution code(s)		19 Local distribution \$
				7		
				8 Other		
				\$		
14 State tax withheld \$		15 State/Payer's state no.		9a Your percentage of total distribution		18 Name of locality \$
				%		
				9b Total employee contributions		
				\$ 0.00		

Form 1099-R

(keep for your records)

www.irs.gov/form 1099R

Department of the Treasury - Internal Revenue Service

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 JERRY B.		Last name STEWART		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial LINDA		Last name STEWART		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. 4206 INWOOD LANDING DRIVE				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. ORLANDO				State ZIP code FL 32812-7595	
Foreign country name		Foreign province/state/county		Foreign postal code	

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

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ 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 instr.):	
				Child tax credit	Credit for other dependents

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. Attach Sch. B if required. 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.	1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1	1a	27,537.
	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	27,537.
	2a Tax-exempt interest	2a	
	3a Qualified dividends	3a	
	4a IRA distributions	4a	
	5a Pensions and annuities	5a	
	6a Social security benefits 56,096.	6a	
b Taxable interest	2b	230.	
b Ordinary dividends	3b	438.	
b Taxable amount	4b		
b Taxable amount	5b	159,443.	
b Taxable amount	6b	47,682.	
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		
8 Other income from Schedule 1, line 10	8	1,529.	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	236,859.	
10 Adjustments to income from Schedule 1, line 26	10		
11 Subtract line 10 from line 9. This is your adjusted gross income	11	236,859.	
12 Standard deduction or itemized deductions (from Schedule A)	12	28,700.	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
14 Add lines 12 and 13	14	28,700.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	208,159.	

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

Form 1040 (2022)

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	37,629.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	37,629.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	37,629.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	37,629.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	1,024.
b	Form(s) 1099	25b	23,496.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	24,520.
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	24,520.

RefundDirect deposit?
See instructions.

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

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	13,483.
38	Estimated tax penalty (see instructions)	38	374.

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 **VALARIE AUVIL** Phone no. **407 896 4931** Personal identification number (PIN) **[REDACTED]**

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		RETIRED INVESTOR	
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.)
		STATE SENATOR- FLORIDA	
Phone no. 407-766-4799	Email address TENNISSTEW@AOL.COM		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
VALARIE AUVIL	VALARIE AUVIL	06/30/23	[REDACTED]	

Firm's name	Phone no.
GRENNAN FENDER, LLP	407-896-4931
Firm's address	Firm's EIN
1000 LEGION PLACE, SUITE 701 ORLANDO, FL 32801	87-4032754

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

Form 1040 (2022)

SEE STMT FOR INT AND PEN NOT INCLUDED. TOTAL DUE \$13875

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

JERRY B. & LINDA STEWART

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	0.
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 STMT 9	8t	1,529.
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	1,529.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	1,529.

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	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	

Schedule 1 (Form 1040) 2022

**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

2022
Attachment
Sequence No. **06**

Name(s) shown on tax return

JERRY B. & LINDA STEWART

Identifying number

Do You Have To File Form 2210?

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

Part I Required Annual Payment

1	Enter your 2022 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	37,629.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
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	37,629.
5	Multiply line 4 by 90% (0.90)	5	33,866.
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	24,520.
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	13,109.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	36,494.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	33,866.

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	8,467.	8,467.	8,467.	8,465.
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	6,130.	6,130.	6,130.	6,130.

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		6,130.	6,130.	6,130.
14 Add the amounts on lines 16 and 17 in the previous column	14		2,337.	4,674.	7,011.
15 Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	6,130.	3,793.	1,456.	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	2,337.	4,674.	7,011.	8,465.
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. Don't file Form 2210 unless you checked a box in Part II	19	374.
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Form 2210 (2022)

SEE ATTACHED WORKSHEET

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

DOES NOT APPLY - NOT USED
Itemized Deductions

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

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **07**

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

Your social security number

JERRY B. & LINDA STEWART

Medical and Dental Expenses

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

1	Medical and dental expenses (see instructions) SEE STATEMENT 10	1	12,314.
2	Enter amount from Form 1040 or 1040-SR, line 11 2 236,859.		
3	Multiply line 2 by 7.5% (0.075)	3	17,764.
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.

Taxes You Paid

5	State and local taxes.		
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 11 ☒	5a	1,558.
b	State and local real estate taxes (see instructions)	5b	4,035.
c	State and local personal property taxes	5c	
d	Add lines 5a through 5c	5d	5,593.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	5,593.
6	Other taxes. List type and amount:	6	
7	Add lines 5e and 6	7	5,593.

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐		
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
c	Points not reported to you on Form 1098. See instructions for special rules	8c	
d	Reserved for future use	8d	
e	Add lines 8a through 8c	8e	
9	Investment interest. Attach Form 4952 if required. See instructions	9	
10	Add lines 8e and 9	10	

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

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

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
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Other Itemized Deductions

16	Other - from list in instructions. List type and amount:	16	
-----------	--	-----------	--

Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	5,593.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2022

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

JERRY B. & LINDA STEWART
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

AMERICAN HERITAGE LIFE INSURANCE COMPANY
TRANSAMERICA LIFE INSURANCE COMPANY

Amount

93.
137.

1

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 **230.**
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b **230.**

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

Amount
Part II
Ordinary Dividends

- 5 List name of payer
PRINCIPAL FINANCIAL GROUP

438.

5

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 **438.**

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

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.

Yes No

- 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 **X**
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

X

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

Schedule B (Form 1040) 2022

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

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

OMB No. 1545-0074

2022
Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

JERRY B. & LINDA STEWART

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No
B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)
A 4907 BARCELONA ST, ORLANDO, FL 32807
B 2515 WINONA AVE, LEESBURG, FL 34748

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

Type of Property:

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

		Properties		
		A	B	C
Income:				
3	Rents received	3 18,400.	12,150.	
4	Royalties received	4		
Expenses:				
5	Advertising	5		
6	Auto and travel (see instructions)	6		
7	Cleaning and maintenance	7		
8	Commissions	8		
9	Insurance	9 2,768.	1,528.	
10	Legal and other professional fees	10 400.		
11	Management fees	11 1,782.	1,080.	
12	Mortgage interest paid to banks, etc. (see instructions)	12 7,896.	4,031.	
13	Other interest	13		
14	Repairs	14	4,203.	
15	Supplies	15	1,939.	
16	Taxes	16 4,927.	2,321.	
17	Utilities	17	367.	
18	Depreciation expense or depletion	18 523.	5,818.	
19	Other (list) STMT 13	19	600.	
20	Total expenses. Add lines 5 through 19	20 18,296.	21,887.	
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 104.	-9,737.	
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22 ()	(104.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a	30,550.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c	11,927.	
d	Total of all amounts reported on line 18 for all properties	23d	6,341.	
e	Total of all amounts reported on line 20 for all properties	23e	40,183.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24		104.
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25 ()		104.)
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		0.

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

Schedule E (Form 1040) 2022

11-02-22

2022 DEPRECIATION AND AMORTIZATION REPORT

BARCELONA ST - 4907 BARCELONA ST, ORLA

SCHEDULE E - 1

Asset No.	Description	Date Acquired	Method	Life	Convention	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	LAND VALUE	02/01/88	L				6,000.				6,000.			0.	0.
2	RESIDENTIAL HOUSE	02/01/88	SL	27.50		16	38,000.				38,000.	38,000.		0.	38,000.
3	IMPROVEMENT 2015	03/01/15	SL	27.50		16	14,391.				14,391.	3,575.		523.	4,098.
4	IMPROVEMENTS TO HOUSE	02/01/88	SL	27.50		16	3,000.				3,000.	1,745.		0.	1,745.
5	IMPROVEMENT 2015	03/01/15	200DB	7.00	HY17		6,517.			3,259.	3,258.	5,790.		0.	5,790.
TOTAL SCH E DEPRECIATION							67,908.			3,259.	64,649.	49,110.		523.	49,633.

04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Total. Enter on Part I, lines 2a, 2b, and 2c ...

Part VI	Use This Part if an Amount Is Shown on Part II, Line 9.	See instructions.
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Total

Part VII	Allocation of Unallowed Losses. See instructions.
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Total

Part VIII	Allowed Losses. See instructions.
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Total

Form **8582** (2022)

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
S STATE OF FLORIDA JIMMY PATRONIS, CHIEF FINANCIAL OFFICER	27,537.	1,024.			1,707.	399.
TOTALS	27,537.	1,024.			1,707.	399.

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 2

EMPOWER TRUST COMPANY LLC

AMOUNT RECEIVED THIS YEAR 65,890.
 NONTAXABLE AMOUNT
 CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D
 65,890.

FLORIDA RETIREMENT SYSTEM DIV OF RET

AMOUNT RECEIVED THIS YEAR 25,960.
 NONTAXABLE AMOUNT
 CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D
 25,960.

BNY MELLON DISBURSEMENT AGENT LMC EMPLOYEE SERVICE CTR

AMOUNT RECEIVED THIS YEAR 67,593.
 NONTAXABLE AMOUNT
 CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D
 67,593.

TOTAL INCLUDED IN FORM 1040, LINE 5B 159,443.

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
 X 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 56,096.
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 36,472.
 SPOUSE AMOUNT 19,624.
2. MULTIPLY LINE 1 BY 50% (0.50) 28,048.
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 189,177.
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
5. ADD LINES 2, 3, AND 4 217,225.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,
 AND 23 AND 25 0.
7. SUBTRACT LINE 6 FROM LINE 5 217,225.
8. ENTER: \$25000. IF YOU CHECKED BOX A OR D, OR
 \$32000. IF YOU CHECKED BOX B, OR
 \$-0- IF YOU CHECKED BOX C 32,000.
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 7 185,225.
10. ENTER \$9000. IF YOU CHECKED BOX A OR D,
 \$12000. IF YOU CHECKED BOX B
 \$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 173,225.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 147,241.
16. ADD LINES 14 AND 15 153,241.
17. MULTIPLY LINE 1 BY 85% (.85) 47,682.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 47,682.

* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT 4
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T S DESCRIPTION	AMOUNT
S STATE OF FLORIDA JIMMY PATRONIS, CHIEF FINANCIAL OFFICER	1,024.
TOTAL TO FORM 1040, LINE 25A	1,024.

FORM 1040	TOTAL DUE WITH INTEREST AND PENALTIES	STATEMENT 5
AMOUNT DUE		13,483.
INTEREST NOT INCLUDED		195.
PENALTY NOT INCLUDED		197.
TOTAL DUE		13,875.

FORM 1040	LATE PAYMENT INTEREST	STATEMENT 6
DESCRIPTION	DATE	AMOUNT
TAX DUE	04/15/23	13,109.
DATE FILED	07/01/23	13,304.
TOTAL LATE PAYMENT INTEREST		195.

FORM 1040	LATE PAYMENT PENALTY	STATEMENT 7
DESCRIPTION	DATE	AMOUNT
TAX DUE	04/15/23	13,109.
DATE FILED	07/01/23	13,109.
TOTAL LATE PAYMENT PENALTY		197.

FORM 1040	FEDERAL INCOME TAX WITHHELD - FORM(S) 1099	STATEMENT 8
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<u>T</u> <u>S DESCRIPTION</u>	<u>AMOUNT</u>
T EMPOWER TRUST COMPANY LLC	13,178.
S FLORIDA RETIREMENT SYSTEM DIV OF RET	18.
T BNY MELLON DISBURSEMENT AGENT LMC EMPLOYEE SERVICE CTR	5,135.
T WITHHOLDING FROM FORM 1099-SSA	5,165.
TOTAL TO FORM 1040, LINE 25B	23,496.

FORM 1040	PENSION OR ANNUITY FROM A NONQUALIFIED DEFERRED COMPENSATION PLAN OR A NONGOVERNMENTAL SECTION 457 PLAN	STATEMENT 9
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<u>T</u> <u>S DESCRIPTION</u>	<u>AMOUNT</u>
T BENEFIT DISBURSEMENT NON QUAL AGENT LMC EMPLOYEE SERVICE CTR	1,529.
TOTAL TO SCHEDULE 1, LINE 8T	1,529.

SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT 10
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<u>DESCRIPTION</u>	<u>AMOUNT</u>
MEDICARE PREMIUMS WITHHELD	6,157.
MEDICARE PREMIUMS WITHHELD	6,157.
TOTAL TO SCHEDULE A, LINE 1	12,314.

SCHEDULE A	STATE AND LOCAL GENERAL SALES TAXES	STATEMENT 11
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<u>DESCRIPTION</u>	<u>AMOUNT</u>
STATE SALES TAX	1,439.
LOCAL SALES TAX	119.
TOTAL TO SCHEDULE A, LINE 5A	1,558.

SCHEDULE A

GENERAL SALES TAX DEDUCTION WORKSHEET

STATEMENT 12

1	ENTER YOUR STATE GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	1,439.
	FLORIDA	
	IF, FOR ALL OF 2022, YOU LIVED ONLY IN CONNECTICUT, THE DISTRICT OF COLUMBIA, INDIANA, KENTUCKY, MAINE, MARYLAND, MASSACHUSETTS, MICHIGAN, NEW JERSEY, OR RHODE ISLAND, SKIP LINES 2 THROUGH 5, ENTER -0- ON LINE 6, AND GO TO LINE 7.	
	OTHERWISE, GO TO LINE 2.	
2	DID YOU LIVE IN ALASKA, ARIZONA, ARKANSAS, COLORADO, GEORGIA, ILLINOIS, LOUISIANA, MISSISSIPPI, MISSOURI, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE, UTAH, OR VIRGINIA IN 2022?	
	IF NO, ENTER -0-.	
	IF YES, ENTER YOUR LOCAL GENERAL SALES TAXES FROM THE APPLICABLE TABLE.	0.
3	DID YOUR LOCALITY IMPOSE A LOCAL GENERAL SALES TAX IN 2022? RESIDENTS OF CALIFORNIA AND NEVADA SEE INSTRUCTIONS.	
	IF NO, SKIP LINES 3 THROUGH 5, ENTER -0- ON LINE 6 AND GO TO LINE 7.	
	IF YES, ENTER YOUR LOCAL GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	.5000
	ORLANDO	
4	DID YOU ENTER -0- ON LINE 2 ABOVE?	
	IF NO, SKIP LINES 4 AND 5 AND GO TO LINE 6.	
	IF YES, ENTER YOUR STATE GENERAL SALES TAX RATE, BUT OMIT THE PERCENTAGE SIGN.	6.0000
5	DIVIDE LINE 3 BY LINE 4. ENTER THE RESULT AS A DECIMAL (ROUNDED TO AT LEAST THREE PLACES).	.0830
6	DID YOU ENTER -0- ON LINE 2 ABOVE?	
	IF NO, MULTIPLY LINE 2 BY LINE 3.	
	IF YES, MULTIPLY LINE 1 BY LINE 5.	119.
6A	ADD LINE 1 AND LINE 6.	1,558.
6B	PART-YEAR DAYS RATE.	1.000000
6C	MULTIPLY LINE 6A BY LINE 6B.	1,558.
7	ENTER YOUR GENERAL SALES TAXES PAID ON SPECIFIED ITEMS, IF ANY.	
8	DEDUCTION FOR GENERAL SALES TAXES. ADD LINES 6C AND 7. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 5A AND CHECK BOX.	1,558.

SCHEDULE E

OTHER EXPENSES

STATEMENT 13

WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748

DESCRIPTION

AMOUNT

TENENT REIMBURSEMENT	100.
NSF FEE OWNER CHARGES	100.
LATE FEES	75.
TRAVEL	325.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	600.

FORM 8582

ACTIVE RENTAL OF REAL ESTATE - PART IV

STATEMENT 14

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
BARCELONA ST - 4907 BARCELONA ST, ORLANDO, FL 32807	104.	0.		104.	
WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748	0.	-9,737.			-9,737.
TOTALS	104.	-9,737.		104.	-9,737.

FORM 8582

ALLOCATION OF UNALLOWED LOSSES - PART VII

STATEMENT 15

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748	SCH E	9,737.	1.000000000	9,633.
TOTALS		9,737.	1.000000000	9,633.

FORM 8582

ALLOWED LOSSES - PART VIII

STATEMENT 16

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748	SCH E	9,737.	9,633.	104.
TOTALS		9,737.	9,633.	104.

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 17

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X BARCELONA ST - 4907 BARCELONA ST, ORLANDO, FL 32807	SCH E	104.		104.		
X WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748	SCH E	-9,737.		-9,737.	9,633.	104.
TOTALS		-9,633.		-9,633.	9,633.	104.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 11						104.

INCOME

WAGES, SALARIES, TIPS ETC.	27,537.
DIVIDEND INCOME	438.
TAXABLE REFUNDS	
ALIMONY RECEIVED	
TAXABLE IRA DISTRIBUTIONS	
TAXABLE PENSIONS AND ANNUITIES	159,443.
UNEMPLOYMENT COMPENSATION	
OTHER INCOME	1,529.

INTEREST INCOME	230.	
ADD: SERIES EE AND I EXCLUSION		
		230.

BUSINESS INCOME OR LOSS	
ADD: PASSIVE LOSSES	
SUBTRACT: PASSIVE INCOME	

SALE OF ASSETS	
ADD: PASSIVE/RREA PROFESSIONAL LOSSES	
SUBTRACT: PASSIVE INCOME	

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS	0.	
ADD: PASSIVE/RREA PROFESSIONAL/PTP LOSSES	104.	
SUBTRACT: PASSIVE INCOME	-104.	
		0.

FARM OR FARM RENTAL INCOME OR LOSS	
ADD: PASSIVE/RREA PROFESSIONAL LOSSES	
SUBTRACT: PASSIVE INCOME	

TOTAL INCOME	189,177.
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ADJUSTMENTS

MOVING EXPENSES	
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION	
PENALTY ON EARLY WITHDRAWAL OF SAVINGS	
ALIMONY PAID	
KEOGH/SEP DEDUCTION	
OTHER ADJUSTMENTS	
CHARITABLE CONTRIBUTIONS	

TOTAL ADJUSTMENTS	
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TOTAL TO FORM 8582, LINE 6	189,177.
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FORM 8582

ALTERNATIVE MINIMUM TAX
ACTIVE RENTAL OF REAL ESTATE - PART IV

STATEMENT 19

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
BARCELONA ST - 4907 BARCELONA ST, ORLANDO, FL 32807	104.	0.		104.	
WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748	0.	-9,737.			-9,737.
TOTALS	104.	-9,737.		104.	-9,737.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - PART VII

STATEMENT 20

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748	SCH E	9,737.	1.000000000	9,633.
TOTALS		9,737.	1.000000000	9,633.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - PART VIII

STATEMENT 21

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748	SCH E	9,737.	9,633.	104.
TOTALS		9,737.	9,633.	104.

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 22

R R E A -	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X	BARCELONA ST - 4907 BARCELONA ST, ORLANDO, FL 32807	SCH E	104.		104.		
X	WINONA AVE - 2515 WINONA AVE, LEESBURG, FL 34748	SCH E	-9,737.		-9,737.	9,633.	104.
TOTALS			-9,633.		-9,633.	9,633.	104.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME							
TOTAL TO FORM 8582AMT, LINE 11							104.

a Employee's social security number [REDACTED]		Payroll organization code 11-11-11-90-017		Intradepartment number 0000000074	
b Employer identification number 59-6001874		1 Wages, tips, other compensation 27,537.00		2 Federal income tax withheld 1,023.72	
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 27,537.00		4 Social security tax withheld 1,707.29	
		5 Medicare wages and tips 27,537.00		6 Medicare tax withheld 399.29	
		7 Social security tips		10 Dependent care benefits	
d Control number 301 01/06		11 Nonqualified plans		12a See instructions for box 12 DD 21,972.96	
e Employee's first name, mi, and last name LINDA L STEWART 4206 INWOOD LANDING DR ORLANDO, FL 32812		13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b	
		14 Other 125 2,160.00		12c	
				12d	
				12e	
f Employee's address and ZIP code					
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	

OMB No. 1545-0008

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

Department of the Treasury - Internal Revenue Service

a Employee's social security number [REDACTED]		Payroll organization code 11-11-11-90-017		Intradepartment number 0000000074	
b Employer identification number 59-6001874		1 Wages, tips, other compensation 27,537.00		2 Federal income tax withheld 1,023.72	
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 27,537.00		4 Social security tax withheld 1,707.29	
		5 Medicare wages and tips 27,537.00		6 Medicare tax withheld 399.29	
		7 Social security tips		10 Dependent care benefits	
d Control number 301 01/06		11 Nonqualified plans		12a See instructions for box 12 DD 21,972.96	
e Employee's first name, mi, and last name LINDA L STEWART 4206 INWOOD LANDING DR ORLANDO, FL 32812		13 Statutory employee Retirement plan Third-party sick pay ☐ ☐ ☐		12b	
		14 Other 125 2,160.00		12c	
				12d	
				12e	
f Employee's address and ZIP code					
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	

OMB No. 1545-0008

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

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.

b Employer identification number (EIN) [REDACTED]				12a See instructions for Box 12		1 Wages, tips, other compensation 1529.16		2 Federal income tax withheld	
c Employer's name, address, and ZIP code BENEFIT DISBURSEMENT NON QUAL AGENT LMC EMPLOYEE SERVICE CTR P.O. BOX 18020 NORFOLK VA 23501				12b		3 Social security wages		4 Social security tax withheld	
				12c		5 Medicare wages and tips		6 Medicare tax withheld	
				12d		7 Social security tips		8 Allocated tips	
e/f Employee's name, address, and ZIP code JERRY B STEWART 4206 INWOOD LANDING DR ORLANDO FL 32812				This information is being furnished to the Internal Revenue Service		9		10 Dependent care benefits	
				Copy B - To Be Filed With Employee's FEDERAL Tax Return		11 Nonqualified plans 1529.16		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	
				a Employee's social security number [REDACTED]		14 Other			
15 State FL		Employer's state ID number [REDACTED]		16 State wages, tips, etc. 1529.16		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax		20 Locality name	
Form W-2 Wage and Tax Statement 2022 Department of the Treasury-Internal Revenue Service OMB # 1545-0008 Copy B - To Be Filed With Employee's FEDERAL Tax Return									

b Employer identification number (EIN) [REDACTED]				12a See instructions for Box 12		1 Wages, tips, other compensation 1529.16		2 Federal income tax withheld	
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e/f Employee's name, address, and ZIP code JERRY B STEWART 4206 INWOOD LANDING DR ORLANDO FL 32812				This information is being furnished to the Internal Revenue Service		9		10 Dependent care benefits	
				Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return		11 Nonqualified plans 1529.16		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	
				a Employee's social security number [REDACTED]		14 Other			
15 State FL		Employer's state ID number [REDACTED]		16 State wages, tips, etc. 1529.16		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax		20 Locality name	
Form W-2 Wage and Tax Statement 2022 Department of the Treasury-Internal Revenue Service OMB # 1545-0008 Copy 2 - To Be Filed With Employee's State, City, or Local Income Tax Return									

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c Employer's name, address, and ZIP code BENEFIT DISBURSEMENT NON QUAL AGENT LMC EMPLOYEE SERVICE CTR P.O. BOX 18020 NORFOLK VA 23501				12b		3 Social security wages		4 Social security tax withheld	
				12c		5 Medicare wages and tips		6 Medicare tax withheld	
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e/f Employee's name, address, and ZIP code JERRY B STEWART 4206 INWOOD LANDING DR ORLANDO FL 32812				This information is being furnished to the Internal Revenue Service		9		10 Dependent care benefits	
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