

General Information

Name: Hon Kirk Bradley Reams

Address: 16 FRANK LACY RD, MONTICELLO, FL 32344

PID 215396

County: Jefferson

AGENCY INFORMATION

Organization	Suborganization	Title
Jefferson County	Elected Constitutional Officer	Clerk of the Circuit Court

Net WorthMy Net Worth as of August 28, 2023 was \$ 1,086,181.83.**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 \$ 60,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 08/28/2023

Description of Asset	Value of Asset
Checking Account	\$ 4,157.53
FRS Investment Plan	\$ 490,088.08
NY Life Life Ins Policy	\$ 1,491.00
21 acres	\$ 67,500.00
7.5 acres	\$ 54,000.00
7.5 acres	\$ 56,750.00
1/2 interest in 44 acres	\$ 48,400.00
1/2 interest in 42 acres	\$ 89,313.50
1/2 interest in 25 acres	\$ 54,475.00
1/2 interest in 78 acres	\$ 117,255.00
1/2 interest in 8 acres and home	\$ 108,995.00
80 Brood Cows	\$ 120,000.00
8 Bulls	\$ 48,000.00
2019 F350 Ford Diesel	\$ 75,000.00
2022 JD 5100 Tractor & Front End Loader	\$ 105,000.00
2022 JD 15 foot Batwing Mower	\$ 15,000.00
2021 Blattner Portable Chute & Corral	\$ 35,000.00
2017 Grassworx Weedwiper Sprayer	\$ 15,000.00
(2) 2017 Snipes Hay Haulers	\$ 5,000.00
1970 Dodge Charger	\$ 10,000.00
2006 F350 Ford Diesel	\$ 15,000.00
2022 Yamaha Kodiak 4 Wheeler	\$ 12,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Capital City Bank Land Loan- 21 acres	800 S Jefferson St Monticello FL 32344	\$ 25,716.50
Capital City Bank Land Loan- 7.5 acres	800 S Jefferson St Monticello FL 32344	\$ 22,565.19
Capital City Bank Land Loan- 7.5 acres	800 S Jefferson St Monticello FL 32344	\$ 29,298.86
Farm Credit	925 W Washington St Monticello FL 32344	\$ 55,617.64
Best Egg	PO Box 42912 Philadelphia PA 19101	\$ 27,255.61
Upstart	PO Box 1503 San Carlos CA 94070	\$ 26,560.55
Happy Money	21515 Hawthorne Blvd Torrance CA 90503	\$ 34,497.16
John Deere	PO Box 5328 Madison WI 53705	\$ 106,258.61
JCTCU Equipment Loan	1500 W Washington St Monticello FL 32344	\$ 53,332.40
JCTCU Four Wheeler Loan	1500 W Washington St Monticello FL 32344	\$ 11,022.59
JCTCU Truck Loan	1500 W Washington St Monticello FL 32344	\$ 73,707.29
State Farm Visa	200 South Sixth Street Minneapolis MN 55401	\$ 7,469.90
Wells Fargo	PO Box 71118 Charlotte NC 28272	\$ 14,768.11
Discover	PO Box 6103 Carol Stream IL 60197	\$ 14,202.45
American Express	PO Box 96001 Los Angeles CA 90096	\$ 18,970.87

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.

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.

Kirk Bradley Reams

Digitally signed: 08/28/2023

Filed with COE: 08/28/2023

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 KIRK B		Last name REAMS		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 11102 S SALT ROAD				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. LAMONT				State FL	
				ZIP code 32336	
Foreign country name		Foreign province/state/county		Foreign postal code	
				☐ 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):		(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
JILLIAN	REAMS	[REDACTED]	DAUGHTER	☒	☐
				☐	☐
				☐	☐
				☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. 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)	1a	105,032	
	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	105,032	
	2a Tax-exempt interest 2a	2b Taxable interest	2b	
	3a Qualified dividends 3a	b Ordinary dividends	3b	
	4a IRA distributions 4a	b Taxable amount	4b	
	5a Pensions and annuities 5a	b Taxable amount	5b	
	6a Social security benefits 6a	b Taxable amount	6b	
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	(64,537)		
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	40,495		
10 Adjustments to income from Schedule 1, line 26	10	786		
11 Subtract line 10 from line 9. This is your adjusted gross income	11	39,709		
12 Standard deduction or itemized deductions (from Schedule A)	12	19,400		
13 Qualified business income deduction from Form 8995 or Form 8995-A	13			
14 Add lines 12 and 13	14	19,400		
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	20,309		

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	2,146
17	Amount from Schedule 2, line 3	17	0
18	Add lines 16 and 17	18	2,146
19	Child tax credit or credit for other dependents from Schedule 8812	19	2,000
20	Amount from Schedule 3, line 8	20	55
21	Add lines 19 and 20	21	2,055
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	91
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	91

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	14,949
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	14,949
26	2022 estimated tax payments and amount applied from 2021 return	26	
27	Earned income credit (EIC)	27	482
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	482
33	Add lines 25d, 26, and 32. These are your total payments .	33	15,431

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	15,340
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. ☐	35a	15,340
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	0
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

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

Designee's name **Douglas E Brodbeck** Phone no. **850-561-1040** Personal identification number (PIN) **[REDACTED]**

Sign Here

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

Your signature [REDACTED]	Date 01-25-2023	Your occupation CLERK OF COURT	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [REDACTED]
Spouse's signature. If a joint return, both must sign. [REDACTED]	Date [REDACTED]	Spouse's occupation [REDACTED]	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) [REDACTED]

Phone no. **850-342-0218**

Email address **KIRKBRADLEYREAMS@GMAIL.COM**

Paid Preparer Use Only

Preparer's signature [REDACTED]	Date 08-28-2023	PTIN P00009077	Check if: ☒ Self-employed
Preparer's name Douglas E Brodbeck	Phone no. 850-561-1040		
Firm's name DOUGLAS E BRODBECK CPA PA			
Firm's address 1331 E LAFAYETTE ST SUITE E TALLAHASSEE, FL 32301	Firm's EIN 81-4254429		

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

Form **1040** (2022)

EEA

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

2022Attachment
Sequence No. **01**

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

KIRK B REAMS

Your social security number

[REDACTED]**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	113,400
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	(177,937)
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:	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	(64,537)

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

Schedule 1 (Form 1040) 2022

EEA

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	786
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	786

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

2022Attachment
Sequence No. **02**

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

KIRK B REAMS

Your social security number

[REDACTED]

Part I Tax

- | | | | |
|---|--|---|---|
| 1 | Alternative minimum tax. Attach Form 6251 | 1 | 0 |
| 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 | |
| 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 | |
| 13 | Uncollected social security and Medicare or RRTA tax on tips or group-term life
insurance from Form W-2, box 12 | 13 | |
| 14 | Interest on tax due on installment income from the sale of certain residential lots
and timeshares | 14 | |
| 15 | Interest on the deferred tax on gain from certain installment sales with a sales price
over \$150,000 | 15 | |
| 16 | Recapture of low-income housing credit. Attach Form 8611 | 16 | |

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

EEA

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	0

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

KIRK B REAMS

Your social security number

██████████

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	55
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	55

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

EEA

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	0

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

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

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**

Your social security number

KIRK B REAMS

**Medical
and
Dental
Expenses**

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

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

1

3

4

**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 ☒
- b State and local real estate taxes (see instructions)
- c State and local personal property taxes
- d Add lines 5a through 5c
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6 Other taxes. List type and amount:

5a 755

5b

5c

5d 755

5e 755

6

- 7 Add lines 5e and 6

7 755

**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
- 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
- c Points not reported to you on Form 1098. See instructions for special rules
- d Reserved for future use
- e Add lines 8a through 8c
- 9 Investment interest. Attach Form 4952 if required. See instructions
- 10 Add lines 8e and 9

8a

8b

8c

8d

8e

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
- 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
- 13 Carryover from prior year
- 14 Add lines 11 through 13

11

12

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

**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
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

17 755

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

Schedule A (Form 1040) 2022

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 KIRK B REAMS		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) REAL ESTATE SALES		B Enter code from Instructions
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see Instr.)
E Business address (including suite or room no.) 11102 S SALT ROAD City, town or post office, state, and ZIP code LAMONT, FL 32336		
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	113,400
2 Returns and allowances	2	0
3 Subtract line 2 from line 1	3	113,400
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3.	5	113,400
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	113,400

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

8 Advertising	8	18 Office expense (see instructions)	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	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
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	
17 Legal and professional services	17	25 Utilities	25	
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	
		b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			0
29 Tentative profit or (loss). Subtract line 28 from line 7	29			113,400
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			
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			113,400
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.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2022

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

KIRK B REAMS

A Principal crop or activity

B Enter code from Part IV

C Accounting method:

D Employer ID number (EIN) (see instr)

CATTLE

112111

☒ Cash ☐ Accrual

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

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

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

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

1a Sales of purchased livestock and other resale items (see instructions)	1a		
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	5,500
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2022	6a	6b Taxable amount	6b
c If election to defer to 2023 is attached, check here ☐		6d Amount deferred from 2021	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions		9	5,500

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

10 Car and truck expenses (see instructions). Also attach Form 4562	10	950	23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions).	12		a Vehicles, machinery, equipment	24a	
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	7,350
14 Depreciation and section 179 expense (see instructions)	14	147,885	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	8,685	27 Storage and warehousing	27	
17 Fertilizers and lime	17	3,618	28 Supplies	28	2,171
18 Freight and trucking	18		29 Taxes	29	226
19 Gasoline, fuel, and oil	19		30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a	4,026	a TANGIBLE TAX EXP	32a	1,779
b Other	21b	6,747	b	32b	
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions.	33				183,437
34 Net farm profit or (loss). Subtract line 33 from line 9	34				(177,937)

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☒ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (Form 1040) 2022

Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2441 for instructions and the latest information.2022
Attachment
Sequence No. 21

Name(s) shown on return

Your social security number

KIRK B REAMS

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box . . . ☐

B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box ☐

Part I Persons or Organizations Who Provided the Care - You must complete this part.If you have more than three care providers, see the instructions and check this box ☐

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
YMCA THOMASVILLE	102 S DAWSON	58-0566255	☐ Yes ☒ No	250
	THOMASVILLE, GA			
	31799			
			☐ Yes ☐ No	
			☐ Yes ☐ No	

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box ☐

(a) Qualifying person's name First Last	(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a)
JILLIAN REAMS		☐	250
		☐	
		☐	

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** 250

4 Enter your **earned income**. See instructions **4** 40,495

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 40,495

6 Enter the **smallest** of line 3, 4, or 5 **6** 250

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7** 39,709

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over But not over

Decimal amount is

If line 7 is:

Over But not over

Decimal amount is

If line 7 is:

Over But not over

Decimal amount is

\$0- 15,000

.35

\$25,000- 27,000

.29

\$37,000- 39,000

.23

15,000- 17,000

.34

27,000- 29,000

.28

39,000- 41,000

.22

17,000- 19,000

.33

29,000- 31,000

.27

41,000- 43,000

.21

19,000- 21,000

.32

31,000- 33,000

.26

43,000- No limit

.20

21,000- 23,000

.31

33,000- 35,000

.25

23,000- 25,000

.30

35,000- 37,000

.24

8

X. 22

9a Multiply line 6 by the decimal amount on line 8 **9a** 55

b If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b**

c Add lines 9a and 9b and enter the result **9c** 55

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . **10** 2,146

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** 55

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

Form 2441 (2022)

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form6251 for instructions and the latest information.

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

2022

Attachment
Sequence No. 32

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

Your social security number

KIRK B REAMS

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	20,309
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	19,400
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	()
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$776,100, see instructions.)	4	39,709

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is... AND line 4 is not over... THEN enter on line 5... Single or head of household \$ 539,900 \$ 75,900 Married filing jointly or qualifying widow(er) 1,079,800 118,100 Married filing separately 539,900 59,050 If line 4 is over the amount shown above for your filing status, see instructions.	5	75,900
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	0
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result.	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	0
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.	11	0

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

Form 6251 (2022)

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.

Go to www.irs.gov/ScheduleEIC for the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **43**

KIRK B REAMS

Your social security number

If you are separated from your spouse, filing a separate return, and meet the requirements to claim the EIC (see instructions), check here ☐

Before you begin:

- See the instructions for Form 1040, line 27, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 800-772-1213.
- If you have a child who meets the conditions to be your qualifying child for purposes of claiming the EIC, but that child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.

- !**
- You can't claim the EIC for a child who didn't live with you for more than half of the year.
 - If your child doesn't have an SSN as defined in the instructions for Form 1040, line 27, see the instructions.
- CAUTION**
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
 - It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	JILLIAN					
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, line 27, unless the child was born and died in 2022 or you are claiming the self-only EIC; see instructions. If your child was born and died in 2022 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.						
3 Child's year of birth	Year 2013		Year		Year	
	<i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 2003 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4a Was the child under age 24 at the end of 2022, a student, and younger than you (or your spouse, if filing jointly)?	☐ Yes. Go to line 5.	☐ No. Go to line 4b.	☐ Yes. Go to line 5.	☐ No. Go to line 4b.	☐ Yes. Go to line 5.	☐ No. Go to line 4b.
b Was the child permanently and totally disabled during any part of 2022?	☐ Yes. Go to line 5.	☐ No. The child is not a qualifying child.	☐ Yes. Go to line 5.	☐ No. The child is not a qualifying child.	☐ Yes. Go to line 5.	☐ No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	DAUGHTER					
6 Number of months child lived with you in the United States during 2022						
• If the child lived with you for more than half of 2022 but less than 7 months, enter "7." • If the child was born or died in 2022 and your home was the child's home for more than half the time he or she was alive during 2022, enter "12."	12 months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.	

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

Schedule EIC (Form 1040) 2022

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **47**

Name(s) shown on return

KIRK B REAMS

Your social security number

[REDACTED]

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	39,709
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	39,709
4	Number of qualifying children under age 17 with the required social security number	4	1
5	Multiply line 4 by \$2,000	5	2,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	2,000
9	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000	9	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	2,000
13	Enter the amount from the Credit Limit Worksheet A	13	2,091
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.	14	2,000

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

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

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

Schedule 8812 (Form 1040) 2022

EEA

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

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

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

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

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27 0
-----------	--	-------------

8880 Credit for Qualified Retirement Savings Contributions

Form 8880 For informational purposes only. Form will not be efiled with the return.

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8880 for the latest information.

OMB No. 1545-0074

2022

Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

KIRK B REAMS

You cannot take this credit if either of the following applies.

• The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$34,000 (\$51,000 if head of household; \$68,000 if married filing jointly).

CAUTION!

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2005; (b) is claimed as a dependent on someone else's 2022 tax return; or (c) was a student (see instructions).

- 1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2022. **Do not** include rollover contributions.
- 2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2022 (see instructions)
- 3 Add lines 1 and 2
- 4 Certain distributions received **after** 2019 and **before** the due date (including extensions) of your 2022 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- 5 Subtract line 4 from line 3. If zero or less, enter -0-
- 6 In each column, enter the **smaller** of line 5 or \$2,000.
- 7 Add the amounts on line 6. If zero, **stop**; you can't take this credit
- 8 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*
- 9 Enter the applicable decimal amount from the table below.

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
—	\$20,500	0.5	0.5	0.5
\$20,500	\$22,000	0.5	0.5	0.2
\$22,000	\$30,750	0.5	0.5	0.1
\$30,750	\$33,000	0.5	0.2	0.1
\$33,000	\$34,000	0.5	0.1	0.1
\$34,000	\$41,000	0.5	0.1	0.0
\$41,000	\$44,000	0.2	0.1	0.0
\$44,000	\$51,000	0.1	0.1	0.0
\$51,000	\$68,000	0.1	0.0	0.0
\$68,000	—	0.0	0.0	0.0

Note: If line 9 is zero, **stop**; you can't take this credit.

- 10 Multiply line 7 by line 9
- 11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- 12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4

7	
8	
9	x
10	
11	
12	

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

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

Form 8880 (2022)

EEA

Federal Supporting Statements**2022 PG01**

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

FORM 4562 - LINE 6

Statement #1

DESCRIPTION OF PROPERTY	COST	ELECTED COST
SUTPHIN BULLS AND HEIFERS	60,000	60,000
WHITEHAWK BULLS	16,850	16,850
SUTPHIN BULLS	14,500	14,500
CIRCLE G BULLS	19,450	19,450
TOTAL	110,800	110,800

Elections

(This page is e-filed with the return. Include it if paper-filing.)

2022 PG01

Name(s) as shown on return

KIRK B REAMS

Your Social Security Number

Title: Section 1.263(a)-1(f) de minimis safe harbor election

Name: KIRK B REAMS

Address: 11102 S SALT ROAD, LAMONT, FL 32336

TIN: [REDACTED]

Statement: Taxpayer is making the de minimis safe harbor election under Section 1.263(a)-1(f).

Special Depreciation Elections

(This page is e-filed with the return. Include it if paper-filing.)

2022 PG01

Name(s) as shown on return

KIRK B REAMS

Tax ID Number

THE TAXPAYER MAKES THE FOLLOWING ELECTIONS RELATED TO
BONUS DEPRECIATION FOR THE 2022 TAX YEAR.

I ELECT OUT OF ALL BONUS DEPRECIATION FOR ALL CLASSES OF PROPERTY.

EIC Due Diligence Assistant

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Part I All Taxpayers

1 Enter preparer's name and PTIN ▶ **Douglas E Brodbeck** **P00009077**

2 Is the taxpayer's filing status married filing separately?

☐ Yes ☒ No

▶ If you checked "No" on line 2, go to line 3. Otherwise, go to line 2a.

2a Does the taxpayer have a qualifying child?

☐ Yes ☐ No

▶ If you checked "No" on line 2a, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

2b Did the taxpayer either live apart from his or her spouse for the last six months of the year, or live apart from his or her spouse at the end of the year and have a decree of separate maintenance, written separation agreement, or decree requiring one spouse to make payments for support or maintenance of the other?

☐ Yes ☐ No

▶ If you checked "No" on line 2b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering

☒ Yes ☐ No

▶ If you checked "No" on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 (relating to the exclusion of foreign earned income)?

☐ Yes ☒ No

▶ If you checked "Yes" on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2022?

☐ Yes ☒ No

▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly?

☐ Yes ☐ No

▶ If you checked "Yes" on line 5a and "No" on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

6 Is the taxpayer's **Investment Income** more than \$10,300?

☐ Yes ☒ No

▶ If you checked "Yes" on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

7 Could the taxpayer be a **qualifying child** of another person for 2022? If the taxpayer's filing status is married filing jointly, check "No."

☐ Yes ☒ No

▶ If you checked "Yes" on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		
	08-28-2023		

EIC Due Diligence Assistant

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Part II Taxpayers With a Child

Caution: If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

- 8 Child's name
- 9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? . .
- 10 Was the child unmarried at the end of 2022?
If "No" and the child filed a return for any reason other than to claim a refund, the child is not the taxpayer's qualifying child.
- 11 Did the child live with the taxpayer in the United States for over half of 2022? . . .
- 12 Was the child (at the end of 2022) -
- Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),
 - Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or
 - Any age and permanently and totally disabled?
- ▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child.
- 13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child?
- ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.
- b Enter the child's relationship to the other person(s)
- c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child?
- ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III.
- 14 Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes?
- ▶ If you checked "No" on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). If you checked "Yes" on line 14, continue.
- 15 If the qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child?
- 16 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2022?
- ▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 16, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed.

Child 1	Child 2	Child 3
JILLIAN REAMS		
☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
☐ Yes ☒ No	☐ Yes ☐ No	☐ Yes ☐ No
☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know
☒ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
☐ Yes ☐ No ☒ Does not apply	☐ Yes ☐ No ☐ Does not apply	☐ Yes ☐ No ☐ Does not apply
☒ Yes ☐ No		

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		

08-28-2023

EIC Due Diligence Assistant

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Part III Taxpayers Without a Qualifying Child

17 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) ▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue. 18 Has the taxpayer, or the taxpayer's spouse if filing jointly, reached the applicable minimum age at the end of 2022? ▶ If you checked "No" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue. 19 Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2022? If the taxpayer's filing status is married filing jointly, check "No". ▶ If you checked "Yes" on line 19, stop; the taxpayer cannot take the EIC. Otherwise, continue. 20 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2022? ▶ If you checked "No" on line 20, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 20, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed.	☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No
---	---

Part IV Documents Provided to You

21 Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

- | | |
|---|--|
| <p>☐ a No qualifying child</p> <p>☐ b School records or statement</p> <p>☐ c Landlord or property management statement</p> <p>☐ d Healthcare provider statement</p> <p>☐ e Medical records</p> <p>☒ f Childcare provider records</p> <p>☐ g Placement agency statement</p> <p>☐ h Social services records or statement</p> | <p>☐ i Place of worship statement</p> <p>☐ j Indian tribal official statement</p> <p>☐ k Employer statement</p> <p>☐ l Other (specify) ▼</p> <p>_____</p> <p>_____</p> <p>☐ m Did not rely on any documents, but made notes in file</p> <p>☐ n Did not rely on any documents</p> |
|---|--|

Disability of Qualifying Child(ren)

- | | |
|---|---|
| <p>☒ o No disabled child</p> <p>☐ p Doctor statement</p> <p>☐ q Other healthcare provider statement</p> <p>☐ r Social services agency or program statement</p> | <p>☐ s Other (specify) ▼</p> <p>_____</p> <p>_____</p> <p>☐ t Did not rely on any documents, but made notes in file</p> <p>☐ u Did not rely on any documents</p> |
|---|---|

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		
08-28-2023			

Income Due Diligence

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2022

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Does the income appear to be sufficient to support the taxpayer and qualifying children?

If "No," some additional inquiries might be needed ☒ Yes ☐ No

Taxpayers with self-employment income:

☐ Not applicable

1. How long have you owned your business? ONE YEAR

Brief description of business REAL ESTATE SALES

Where do you conduct business? MONTICELLO AREA

2. What services do you perform? REAL ESTATE SALES

How much do you charge for these services? COMMISSION ON SALE

3. Approximately how many clients do you have? 1

How often do you provide services for each client? ONCE

4. What types of items do you need to operate? SUPPLIES

How often are these items replenished? RARELY

5. Do you travel for business? ☐ Yes ☒ No How do you keep track of mileage? N/A

When and where do you have to travel for business?

MONTICELLO AREA

6. Can you provide any documentation to substantiate your business?

☐ Business cards

☐ Business/occupational license (if required)

☐ Business stationary

☐ Other tax returns (sales/excise, employment, etc.)

☐ Receipts or receipt book (with company header)

☐ Advertisements (newspaper, flyer, yellow pages, etc.)

Other (list any other documentation you can provide to substantiate your business):

1099 NEC

7. Who maintains the business records? KIRK REAMS

8. Do you maintain separate banking accounts for personal and business transactions? ☐ Yes ☒ No

a. If "Yes," what form of records were provided?

b. If "No," how do you differentiate between personal and business transactions and monetary assets?

SUMMARY OF EXPENSES AND INCOME

9. Were satisfactory records of income and expense provided? ☒ Yes ☐ No

a. If "Yes," in what form were these records provided?

☐ Accounting records

☐ Log books

☐ Paid invoices/receipts

☐ Ledgers

☐ Computer records

☐ Business bank accounts

☐ Car/truck expenses

Other (list any other forms of documentation you can provide to support your business):

SUMMARY

b. If "No," how did you determine:

The amount of income? _____

The amount of expense? _____

10. Form 1099-NEC:

a. Do you have any Forms 1099-NEC to support the income? ☒ Yes ☐ No

b. If not, is it reasonable that the business type would not receive Form 1099-NEC? ☐ Yes ☐ No

Income Due Diligence

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

11. Are the expenses consistent with the type of business? ☒ Yes ☐ No

12. Are the amounts of expense reasonable? ☒ Yes ☐ No

13. Are any expenses that are typical for this type of business missing? ☐ Yes ☒ No

14. If no (or low) expenses, why are they so low?

NO EXPENSES

15. If high expenses or a loss, why are they so high?

N/A

16. If high expenses or a loss, how are you able to pay these expenses and keep this business open?

N/A

17. List any other information you can provide related to your business:

NORMAL ACTIVITY

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		
	08-28-2023		

Head of Household Due Diligence

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Filing Status - Head of Household

The IRS could require additional information/documentation if you are divorced, legally separated, or married and did not reside with your spouse the last 6 months of the year to determine if you qualify for the head of household filing status.

1. Marital status:

- ☒ Never married ☐ Married but lived apart from spouse during the last 6 months of the year
☐ Spouse deceased ☐ Separation agreement
☐ Divorced, separated or spouse deceased

2. If you are divorced or legally separated, can you provide the IRS with any of the following documents?

- ☐ Divorce decree
☐ Separate maintenance agreement or separation agreement

3. If you are married but did not reside with your spouse for the last 6 months of the tax year, can you provide the IRS with any of the supporting documents verifying that your spouse did not live with you?

- ☐ Not applicable
☐ Lease agreement
☐ Utility bills
☐ Letter for a clergy member
☐ Letter from social services
☐ Other supporting documentation

If so, what type of documentation?

4. Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half of the cost of the home? Documentation that the IRS requires to substantiate the cost of maintaining the home includes:

- ☒ Utility bills ☐ Rent receipts or mortgage interest statement
☒ Property tax bills ☐ Maintenance and repair bills
☐ Grocery receipts ☒ Other household bills

5. Did you receive any non-taxable support/income?

- ☐ Family support ☐ Childcare assistance
☐ Food stamps ☐ Other
☐ Housing assistance

6. If anyone else lives in the home: Name Relationship Do they provide any financial support? ☐ Yes ☐ No

* This worksheet can be used to substantiate the costs of maintaining the home.

Publication 17, Worksheet 2-1. Cost of Keeping Up a Home

	Amount You Paid	Total Cost
Property taxes	\$	\$
Mortgage interest expense		
Rent		
Utility charges		
Repairs/Maintenance		
Property insurance		
Food eaten in the home		
Other household expenses		
Totals	\$	\$
Minus total amount you paid		()
Amount others paid		\$
If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half of the cost of keeping up the home.		

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		
	08-28-2023		

Due Diligence - Notes

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

KIRK B REAMS

Use the notes fields below to document any additional inquiries made by the tax return preparer to help determine if the information furnished by the taxpayer is complete and correct.

Date of interview

Name of taxpayer interviewed

Taxpayer interviewed by

01-25-2023

KIRK REAMS

DOUGLAS E BRODBECK

Note: **NORMAL ACTIVITY**

LONG-TERM CLIENT

Note:

Note:

Note:

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date

08-28-2023