

General Information

Name: Henry Mark Sims

PID 8484

AGENCY INFORMATION

Organization	Suborganization	Title
Public Defender; 14Th Circuit	Elected Constitutional Officer	Public Defender

CANDIDATE FOR

Position	Agency Name	Position sought or held
Public Defender	14th Judicial Circuit	Public Defender; 14th Judicial Circuit

Net WorthMy Net Worth as of December 31, 2023 was \$ 819,537.22.

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
356 acres of farmland, Mulberry Lane and Suncrest Road, Marianna, Jackson County, Florida	\$ 355,930.00
5+ acres, house, and outbuildings, 1189 Mulberry Lane, Marianna, Jackson County, Florida	\$ 438,771.00
Bank Accounts / First Federal Bank	\$ 148,031.28
Prepaid College	\$ 12,182.00

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

Name of Creditor	Address of Creditor	Amount of Liability
Chase Bank	P.O. Box 182613, Columbus, OH 43218	\$ 206,675.20
Southeast Toyota Finance	Po Box 991817, Mobile, AL 36691-8817	\$ 28,701.86

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. Or attach a complete copy of your 2023 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2023 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):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

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

N/A

Training

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

- ☒ 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.

Henry Mark Sims

Digitally signed: 03/27/2024

Filed with COE: 03/27/2024

a Employee's social security number [REDACTED]		Payroll organization code 21-60-14-00-000		Intradepartment number 0000001000	
b Employer identification number (EIN) 59-6001874		1 Wages, tips, other compensation 200,698.02		2 Federal income tax withheld 31,629.78	
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 160,200.00		4 Social security tax withheld 9,932.40	
		5 Medicare wages and tips 206,923.08		6 Medicare tax withheld 3,062.69	
		7 Social security tips		10 Dependent care benefits	
d Control number 011469 01/05		11 Nonqualified plans		12a See instructions for box 12 DD 21,972.96	
e Employee's first name, mi, and last name HENRY M SIMS 1189 MULBERRY LN MARIANNA, FL 32448-7291		13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12b	
		14 Other 125 577.92		12c	
				12d	
				12e	
f Employee's address and ZIP code		15 State Employer's state ID number		16 State wages, tips, etc.	
				17 State income tax	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

FORM **W-2** WAGE AND TAX STATEMENT **2023**

OMB No. 1545-0008

Department of the Treasury - Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return
This information is being furnished to the Internal Revenue Service

2023 W-2 and EARNINGS SUMMARY

Employee Reference Copy W-2 Wage and Tax Statement 2023 OMB No. 1545-0008			
Copy C for employee's records.			
Control number	Dept.	Corp.	Employer use only
000011374 TBI	210853	NF28	AC S 37296
Employer's name, address, and ZIP code GHC PAYROLL LLC AGENT FOR:POWERBACK 101 E. STATE ST KENNETT SQUARE, PA 19348			
Employee's name, address, and ZIP code LORI J SIMS 1189 MULBERRY LANE MARIANNA, FL 32448			
Employer's FED ID number 26-1091992	a Employee's SSA XXX-XX-XXXX		
Wages, tips, other comp. 54790.89	2 Federal income tax withheld 4852.12		
Social security wages 57073.84	4 Social security tax withheld 3538.58		
Medicare wages and tips 57073.84	6 Medicare tax withheld 827.57		
Social security tips	8 Allocated tips		
	10 Dependent care benefits		
Nonqualified plans	12a See instructions for box 12 D 2282.95		
Other	12b		
	12c		
	12d		
	13 Stat emp. Ret. plan 3rd party sick pay ☒ ☐ ☐		
State	Employer's state ID no.	16 State wages, tips, etc.	
State income tax		18 Local wages, tips, etc.	
		20 Locality name	

The wages, tips, and other compensation reflected in box 1 are the sum of those wages shown on your last pay statement, plus any additional compensation or adjustments received after the payroll close.

Your gross pay may not match your box 1 totals due to adjustments made for GTL, 401(k), cafeteria plans, etc...

To change your employee W-4 profile information file a new W-4 with your payroll department.

Social Security Number: XXX-XX-XXXX

LORI J SIMS
1189 MULBERRY LANE
MARIANNA, FL 32448

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, ending _____, See separate instructions.

Your first name and middle initial HENRY M SIMS		Last name SIMS	Your social security number ***-**-****
If joint return, spouse's first name and middle initial LORI J SIMS		Last name SIMS	Spouse's social security number ***-**-****
Home address (number and street). If you have a P.O. box, see instructions. 1189 MULBERRY LN			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
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code MARIANNA, FL 32448			
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status ☐ Single ☐ Head of household (HOH)
☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)
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: _____

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, 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, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here. . . .	(1) First name Last name			Child tax credit	Credit for other dependents
	HENRY M SIMS	***-**-****	Son	☐	☒
	ALAYNA SIMS	***-**-****	Daughter	☐	☒
	CAROLINE B SIMS	***-**-****	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.	1 a Total amount from Form(s) W-2, box 1 (see instructions)	1a	255,489.
	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	255,489.
Attach Sch. B if required.	2 a Tax-exempt interest	2a	
	b Taxable interest	2b	15.
	3 a Qualified dividends	3a	
	b Ordinary dividends	3b	
	4 a IRA distributions	4a	
	b Taxable amount	4b	
	5 a Pensions and annuities	5a	
	b Taxable amount	5b	
	6 a Social security benefits	6a	
	b Taxable amount	6b	
Standard Deduction for — • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Deduction, see instructions.	c If you elect to use the lump-sum election method, check here (see instructions)		
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	89,157.
	8 Additional income from Schedule 1, line 10	8	
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	344,661.
	10 Adjustments to income from Schedule 1, line 26	10	
	11 Subtract line 10 from line 9. This is your adjusted gross income	11	344,661.
	12 Standard deduction or itemized deductions (from Schedule A)	12	48,931.
13 Qualified business income deduction from Form 8995 or Form 8995-A	13		
14 Add lines 12 and 13	14	48,931.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	295,730.	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	49,752.
	2	☐ 4972	3	
	17	Amount from Schedule 2, line 3.	17	
	18	Add lines 16 and 17.	18	49,752.
	19	Child tax credit or credit for other dependents from Schedule 8812.	19	3,000.
	20	Amount from Schedule 3, line 8.	20	
	21	Add lines 19 and 20.	21	3,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	46,752.
23	Other taxes, including self-employment tax, from Schedule 2, line 21.	23	3,459.	
24	Add lines 22 and 23. This is your total tax .	24	50,211.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	36,482.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	6.
	d	Add lines 25a through 25c.	25d	36,488.
	26	2023 estimated tax payments and amount applied from 2022 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	36,488.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
	b	Routing number	c	Type: ☐ Checking ☐ Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 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	13,820.
	38	Estimated tax penalty (see instructions)	38	97.

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 Clayton Rooks	Phone no. 850	Personal identification number (PIN)

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature <i>[Signature]</i>	Date 3/15/24	Your occupation ATTORNEY	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign. <i>[Signature]</i>	Date 3/15/24	Spouse's occupation PHYSICAL THERAPIST	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	Phone no. 850	Email address		

Paid Preparer Use Only	Preparer's name Clayton Rooks	Preparer's signature Clayton Rooks	Date	PTIN	Check if: ☒ Self-employed
	Firm's name CLAYTON O. ROOKS, CPA	Firm's address 2438 FILLMORE DR MARIANNA, FL 32448			Phone no.
	Firm's EIN				

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

2023

Attachment
Sequence No. **02**

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

HENRY M AND LORI J SIMS

Your social security number

-**-*

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	70.
12	Net investment income tax. Attach Form 8960.	12	3,389.
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)

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

Schedule 2 (Form 1040) 2023

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	3,459.

Schedule 2 (Form 1040) 2023

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

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

HENRY M AND LORI J SIMS

Your social security number

-**-*

**Medical
and
Dental
Expenses**

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

1 Medical and dental expenses (see instructions)

1

2 Enter amount from Form 1040 or

1040-SR, line 11. **2**

3

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-

4

0.

**Taxes You
Paid**

5 State and local taxes.

a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. ☒

5a

3,223.

b State and local real estate taxes (see instructions).

5b

3,430.

c State and local personal property taxes.

5c

d Add lines 5a through 5c.

5d

6,653.

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately).

5e

6,653.

6 Other taxes. List type and amount:

6

7 Add lines 5e and 6.

7

6,653.

**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

12,378.

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

12,378.

9 Investment interest. Attach Form 4952 if required. See instructions

9

10 Add lines 8e and 9

10

12,378.

**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

29,900.

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

29,900.

**Casualty and
Theft Losses**

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

15

0.

**Other
Itemized
Deductions**

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

16

0.

**Total
Itemized
Deductions**

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

17

48,931.

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

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Name(s) shown on return

HENRY M AND LORI J SIMS

Your social security number

-**-*

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

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

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

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

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.....	89,157.			89,157.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....				12
13 Capital gain distributions. See the instrs.....				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.....				15 89,157.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	89,157.
- If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. - If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. - If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: - The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

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

2023

Attachment
Sequence No. **47**

Name(s) shown on return

HENRY M AND LORI J SIMS

Your social security number

-**-*

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	344,661.
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	344,661.
4	Number of qualifying children under age 17 with the required social security number.....	4	1
5	Multiply line 4 by \$2,000.....	5	2,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number.....	6	2
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500.....	7	1,000.
8	Add lines 5 and 7.....	8	3,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05).....	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	3,000.
13	Enter the amount from Credit Limit Worksheet A	13	49,752.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	3,000.

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

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

Schedule 8812 (Form 1040) 2023

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

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.	☐
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.	0.
16b	b Number of qualifying children under 17 with the required social security number: _____ X \$1,600. 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.	
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.	
18a	Earned income (see instructions).	
18b	b Nontaxable combat pay (see instructions).	
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.	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result. Next. On line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	

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

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.	
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.	
23	Add lines 21 and 22.	
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.	
25	Subtract line 24 from line 23. If zero or less, enter -0-.	
26	Enter the larger of line 20 or line 25. Next, enter the smaller of line 17 or line 26 on line 27.	

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	0.
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Schedule 8812 (Form 1040) 2023

Paid Preparer's Due Diligence Checklist*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status***To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

Taxpayer name(s) shown on return

HENRY M AND LORI J SIMS

Taxpayer identification number

-**-*

Preparer's name

Clayton Rooks

Preparer tax identification number

P01062015

Part I Due Diligence RequirementsPlease check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☒	☐	
List those documents provided by the taxpayer, if any, that you relied on:			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒	☐	☐
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☒

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; **and**
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Additional Medicare Tax

If any line does not apply to you, leave it blank. See separate instructions.
Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form8959 for instructions and the latest information.

2023

Attachment
Sequence No. 71

Name(s) shown on return

HENRY M AND LORI J SIMS

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5....	1	257,772.	
2	Unreported tips from Form 4137, line 6.....	2		
3	Wages from Form 8919, line 6.....	3		
4	Add lines 1 through 3.....	4	257,772.	
5	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-.....	6		7,772.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II.....	7		70.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-.....	8		
9	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9		
10	Enter the amount from line 4.....	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-.....	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-.....	12		
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III.....	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions).....	14		
15	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-.....	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV.....	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V.....	18		70.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6.....	19	3,744.	
20	Enter the amount from line 1.....	20	257,772.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages.....	21	3,738.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.....	22		6.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions).....	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions).....	24		6.

Form **8960**Department of the Treasury
Internal Revenue Service**Net Investment Income Tax —
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2023Attachment
Sequence No. **72**

Name(s) shown on your tax return

HENRY M AND LORI J SIMS

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	15.
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	89,157.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	89,157.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	89,172.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12	89,172.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	344,661.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	94,661.
16	Enter the smaller of line 12 or line 15	16	89,172.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	3,389.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	