

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/10/2024

General Information

Name: Hon Frederick Peter Mercurio

CONFIDENTIAL

PID 247038

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (12Th)	Elected Constitutional Officer	Circuit Judge

CANDIDATE FOR

Position	Agency Name	Position sought or held
Circuit Judge	12th Judicial Circuit	Circuit Judge

Net Worth

My Net Worth as of December 31, 2023 was \$ 2,999,000.00.

Assets

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

The aggregate value of my household goods and personal effect is \$ 75,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Personal Residence, address exempt, {REDACTED}	\$ 1,900,000.00
Timeshare {REDACTED}	\$ 2,500.00
2015 Yamaha Jet Ski	\$ 7,500.00
2020 Skeeter SX 2500	\$ 130,000.00
Centennial Bank checking	\$ 9,000.00
Morgan Stanley Roth IRA	\$ 565,459.00
Morgan Stanley SEP/IRA	\$ 1,170,945.00
State Farm Life Insurance	\$ 16,820.00
State Farm Life Insurance	\$ 29,371.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
PennyMac Mortgage on Personal Residence	P.O. Box 30597 Los Angeles CA 90030	\$ 417,971.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Frederick Peter Mercurio

Digitally signed: 04/10/2024

Filed with COE: 04/10/2024

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

See separate instructions.

Your first name and middle initial

Last name

Frederick P. Mercurio

Your social security number

-**-*

If joint return, spouse's first name and middle initial

Last name

Mercurio

Spouse's social security number

-**-*

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

P.O. Box 185

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Cortez, FL 34215

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

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



You



Spouse

Filing Status



Single



Head of household (HOH)

Check only one box.



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):

If more than four dependents, see instructions and check here ☐

(1) First name

Last name

(2) Social security number

(3) Relationship to you

(4) Check the box if qualifies for (see instructions):

Child tax credit

Credit for other dependents

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, \$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.

1 a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	177,688.
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1 (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	177,688.
2 a	Tax-exempt interest	2a	
3 a	Qualified dividends	3a	
4 a	IRA distributions	4a	35,316.
5 a	Pensions and annuities	5a	
6 a	Social security benefits	6a	6,660.
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	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	203,820.
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	203,820.
12	Standard deduction or itemized deductions (from Schedule A)	12	29,651.
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	29,651.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	174,169.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	28,932.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	28,932.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	28,932.
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	28,932.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	24,558.
b	Form(s) 1099	25b	4,081.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	28,639.
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	28,639.

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

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	35a	
b	Routing number		
c	Account type: ☐ Checking ☐ Savings		
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Direct deposit? See instructions.

Amount You Owe

37	Subtract line 33 from line 34. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	293.
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: Patrick L. Gallagher, C.P.A. Phone no.: (941) 923-1881 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.

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Patrick L. Gallagher, C.P.A.			P00044586	
Firm's name	Firm's address		Phone no.	Firm's EIN
Natherson & Company, P.A.	1801 Glengary Street, Floor 2 Sarasota, FL 34231		(941) 923-1881	59-1951801

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

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

Frederick P. and [REDACTED] Mercurio

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 | 14,618. |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | 203,820. |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 15,287. |
| 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 | 1,889. |
| b | State and local real estate taxes (see instructions) | 5b | 8,079. |
| c | State and local personal property taxes | 5c | |
| d | Add lines 5a through 5c | 5d | 9,968. |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 9,968. |
| 6 | Other taxes. List type and amount: | 6 | |
| 7 | Add lines 5e and 6 | 7 | 9,968. |

**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 | 13,756. |
| 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 | 13,756. |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | |
| 10 | Add lines 8e and 9 | 10 | 13,756. |

**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 | 5,827. |
| 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 | 100. |
| 13 | Carryover from prior year | 13 | |
| 14 | Add lines 11 through 13 | 14 | 5,927. |

**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 | 29,651. |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box. ☐ | | |

Form 6251

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax – Individuals

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

Go to www.irs.gov/Form6251 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 32

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

Frederick P. and [REDACTED] Mercurio

Your social security number

-**-*

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	174,169.
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	9,968.
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 \$831,150, see instructions.)	4	184,137.

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... \$ 578,150... \$ 81,300 Married filing jointly or qualifying surviving spouse... 1,156,300... 126,500 Married filing separately... 578,150... 63,250 If line 4 is over the amount shown above for your filing status, see instructions.	5	126,500.
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	57,637.
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 \$220,700 or less (\$110,350 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result.	7	14,986.
8	Alternative minimum tax foreign tax credit (see instructions).	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	14,986.
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	28,932.
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.

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

Form 6251 (2023)

2023

Federal Statements

Page 1

Frederick P. and [REDACTED] Mercurio

Statement 1
Form 1040
Wage Schedule

<u>Taxpayer - Employer</u>	<u>Wages</u>	<u>Federal W/H</u>	<u>FICA</u>	<u>Medi-care</u>	<u>State W/H</u>	<u>Local W/H</u>
State of Florida	177,688.	24,558.	9,932.	2,658.		
Grand Total	177,688.	24,558.	9,932.	2,658.	0.	0.

Statement 2
Form 1040
IRA Distribution Schedule

<u>Taxpayer - Payer</u>	<u>Total Received</u>	<u>Taxable Amount</u>	<u>Federal W/H</u>	<u>State W/H</u>
Morgan Stanley & Co. Inc.	14,909.	0.		
Total	14,909.	0.	0.	0.

<u>Spouse - Payer</u>	<u>Total Received</u>	<u>Taxable Amount</u>	<u>Federal W/H</u>	<u>State W/H</u>
Morgan Stanley & Co. Inc.	20,407.	20,407.	4,081.	
Total	20,407.	20,407.	4,081.	0.
Grand Total	35,316.	20,407.	4,081.	0.

DO NOT MAIL