

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 04/12/2024

General Information

Name: Hon Douglas Wade Mercer

CONFIDENTIAL

PID 12336

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (14Th)	Elected Constitutional Officer	County Judge

CANDIDATE FOR

Position	Agency Name	Position sought or held
County Judge	14th Judicial Circuit	Jackson County Judge

Net Worth

My Net Worth as of April 12, 2024 was \$ 275,000.00.

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 \$ 135,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Residence and land {REDACTED}	\$ 500,000.00
2014 Kubota L3200; 2018 Kubota ZTR Mower	\$ 10,000.00
Honda ATV, Artic Kat ATV, Polaris UTZ	\$ 7,500.00
Bank Accounts (First Federal Bank)	\$ 12,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
First Commerce Credit Union (mortgage(s))	4472 Lafayette Street, Marianna, Fl. 32446	\$ 275,000.00
First Commerce Credit Union (auto loans)	4472 Lafayette Street, Marianna, Fl 32446	\$ 23,000.00
Hancock Whitney Bank (loan)	2900 Jefferson Street, Marianna, Fl. 32446	\$ 21,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
First Commerce Credit Union (auto loans with children)	4472 Lafayette Street, Marianna, Fl. 32446	\$ 40,000.00

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.

Douglas Wade Mercer

Digitally signed: 04/12/2024

Filed with COE: 04/12/2024

COVER PAGE

Filing Checklist for 2023 Tax Return Filed On Standard Forms

Prepared on: 02/08/2024 04:23:48 pm

Return: C:\Users\mercerv\Documents\HRBlock\Douglas Mercer 2023 Tax Return.T23

To file your 2023 tax return, simply follow these instructions:

Step 1. Sign and date the return

Because you're filing a joint return, Douglas and Samantha both need to sign the tax return.

If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848, Power of Attorney and Declaration of Representative.

Step 2. Assemble the return

These forms should be assembled behind Form 1040: U.S. Individual Income Tax Return

- Schedule D
- Schedule F
- Schedule 8812
- Form 5695
- Form 4562
- Attachments Worksheet

Staple these documents to the front of the first page of the return:

Form W-2: Wage and Tax Statement

1st (State of Florida)

2nd (School Board of Jackson County)

Step 3. Mail the return

Mail the return to this address:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0002

We recommend that you use one of these IRS-approved methods to send your return. Retain the proof of mailing to avoid a late filing penalty.

- U.S. Postal Service certified mail.
- DHL Express, Express 9:00, Express 10:30, Express 12:00, Express Worldwide, Express Envelope, Import Express 10:30, Import Express 12:00, and Import Express Worldwide.
- FedEx First Overnight, Priority Overnight, Standard Overnight, 2 Day, International Next Flight Out, International Priority, International First or International Economy.
- UPS Next Day Air Early A.M., Next Day Air, Next Day Air Saver, 2nd Day Air, 2nd Day Air A.M., Worldwide Express Plus, or Worldwide Express.

Step 4. Keep a copy

Print a second copy of the return for your records. We recommend that you also print and retain these supporting forms, which don't need to be sent to the IRS:

- Background Worksheet
- Dependents Worksheet
- Child Tax Credit Worksheet
- Last Year's Data Worksheet
- Form 1099-INT/OID
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- Non-W2 Wages
- Vehicle Worksheet
- Noncash or Item Donations

2023 return information - Keep this for your records

Here is some additional information about your 2023 return. Keep this information with your records.

You will need your 2023 AGI to electronically sign your return next year.

Quick Summary

Income		\$213,128
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Adjustments	-	\$300
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Adjusted gross income		\$212,828
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Deductions	-	\$27,700
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Taxable income		\$185,128
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Tax withheld or paid already		\$35,156
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Actual tax due	-	\$29,298
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Refund applied to next year	-	\$0
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Refund		\$5,858
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For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20		See separate instructions.
Your first name and middle initial Douglas W	Last name Mercer	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial [REDACTED]	Last name Mercer	Spouse's social security number [REDACTED]
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]		Apt. no. [REDACTED]
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]		State [REDACTED]
Foreign country name [REDACTED]		Foreign province/state/country [REDACTED]
Foreign postal code [REDACTED]		Foreign postal code [REDACTED]

Filing Status ☐ Single ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Head of household (HOH)

Check only one box. ☐ 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):
(1) First name	Last name			Child tax credit
[REDACTED]	Mercer	[REDACTED]	Son	☒
				☐
				☐
				☐

Income		1a	215,461
1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	215,461
1b	Household employee wages not reported on Form(s) W-2	1b	
1c	Tip income not reported on line 1a (see instructions)	1c	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
1e	Taxable dependent care benefits from Form 2441, line 26	1e	
1f	Employer-provided adoption benefits from Form 8839, line 29	1f	
1g	Wages from Form 8919, line 6	1g	
1h	Other earned income (see instructions)	1h	0
1i	Nontaxable combat pay election (see instructions)	1i	
1z	Add lines 1a through 1h	1z	215,461
2a	Tax-exempt interest	2a	0
2b	Taxable interest	2b	50
3a	Qualified dividends	3a	0
3b	Ordinary dividends	3b	0
4a	IRA distributions	4a	0
4b	Taxable amount	4b	0
5a	Pensions and annuities	5a	0
5b	Taxable amount	5b	0
6a	Social security benefits	6a	0
6b	Taxable amount	6b	0
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	-3,000
8	Additional income from Schedule 1, line 10	8	617
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	213,128
10	Adjustments to income from Schedule 1, line 26	10	300
11	Subtract line 10 from line 9. This is your adjusted gross income	11	212,828
12	Standard deduction or itemized deductions (from Schedule A)	12	27,700
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	0
14	Add lines 12 and 13	14	27,700
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	185,128

Tax and Credits			
16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	31,343
17	Amount from Schedule 2, line 3	17	0
18	Add lines 16 and 17	18	31,343
19	Child tax credit or credit for other dependents from Schedule 8812	19	2,000
20	Amount from Schedule 3, line 8	20	45
21	Add lines 19 and 20	21	2,045
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	29,298
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
24	Add lines 22 and 23. This is your total tax	24	29,298

Payments			
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	35,156
b	Form(s) 1099	25b	0
c	Other forms (see instructions)	25c	0
d	Add lines 25a through 25c	25d	35,156
26	2023 estimated tax payments and amount applied from 2022 return	26	0
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	0
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0
33	Add lines 25d, 26, and 32. These are your total payments	33	35,156

Refund			
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	5,858
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	5,858
b	Routing number XXXXXXXXXX	c Type:	☒ Checking ☐ Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	0

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	
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	Phone no.	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	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Judge	
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.)
		Teacher	
Phone no. XXXXXXXXXX	Email address wademerccer@live.com		

Paid Preparer Use Only		Preparer's name		Preparer's signature		Date		PTIN		Check if: ☐ Self-employed	
		Firm's name		Firm's address		Firm's EIN		Phone no.			

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

2023
Attachment
Sequence No. **01**

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

Douglas W Mercer

Your social security number

Part 1 Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	0
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	-73
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	(0)
b	Gambling	8b	0
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	(0)
e	Income from Form 8853	8e	0
f	Income from Form 8889	8f	0
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	0
j	Activity not engaged in for profit income	8j	0
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	0
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	0
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(f) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	0
r	Scholarship and fellowship grants not reported on Form W-2	8r	0
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	0
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	0
u	Wages earned while incarcerated	8u	0
z	Other income. List type and amount: SEE ATTACHED	8z	690
9	Total other income. Add lines 8a through 8z	9	690
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	617

Part II Adjustments to Income

11	Educator expenses	11	300
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	0
13	Health savings account deduction. Attach Form 8889	13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	0
15	Deductible part of self-employment tax. Attach Schedule SE	15	0
16	Self-employed SEP, SIMPLE, and qualified plans	16	0
17	Self-employed health insurance deduction	17	0
18	Penalty on early withdrawal of savings	18	0
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	0
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	0
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	0
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	0
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	0
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	0
z	Other adjustments. List type and amount:	24z	0
25	Total other adjustments. Add lines 24a through 24z	25	0
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	300

KIA

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

2023
Attachment
Sequence No. **03**

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

Douglas W Mercer

Your social security number

Part 2 Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	0
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	0
3	Education credits from Form 8863, line 19	3	0
4	Retirement savings contributions credit. Attach Form 8880	4	0
5a	Residential clean energy credit from Form 5695, line 15	5a	0
5b	Energy efficient home improvement credit from Form 5695, line 32	5b	45
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	0
b	Credit for prior year minimum tax. Attach Form 8801	6b	0
c	Adoption credit. Attach Form 8839	6c	0
d	Credit for the elderly or disabled. Attach Schedule R	6d	0
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	0
g	Mortgage interest credit. Attach Form 8396	6g	0
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	0
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	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	0
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	0
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	45

(continued on page 2)

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	0
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a	0	
b	Credit for repayment of amounts included in income from earlier years	13b		
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c	0	
d	Deferred amount of net 965 tax liability (see instructions)	13d		
z	Other payments or refundable credits. List type and amount: _____	13z	0	
14	Total other payments or refundable credits. Add lines 13a through 13z		14	0
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	0

KIA

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

Douglas W Mercer

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	0	0		0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	0	0	0	0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	0	0	0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0	0	0	0
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4 0
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 (0)
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 page 2				7 0

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	0	0		0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	0	0	0	0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	0	0	0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	0	0	0	0
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 0
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 instructions				13 0
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (-29,000)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 -29,000

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-29,000
• 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	
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 Forms 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.	21	(3,000)
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 Forms 1040, line 16. ☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **14**

Name of proprietor

Douglas W Mercer

Social security number (SSN)

[REDACTED]

A Principal crop or activity

Timber

B Enter code from Part IV

113000

C Accounting method

☒ Cash ☐ Accrual

D Employer ID number (EIN) (see instr)

E Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses ☒ Yes ☐ No

F Did you make any payments in 2023 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		0
2 Sales of livestock, produce, grains, and other products you raised	2		
3a Cooperative distributions (Form(s) 1099-PATR)	3a	0	3b Taxable amount
4a Agricultural program payments (see instructions)	4a		4b Taxable amount
5a Commodity Credit Corporation (CCC) loans reported under election	5a		5c Taxable amount
b CCC loans forfeited	5b		5c Taxable amount
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2023	6a	0	6b Taxable amount
c If election to defer to 2024 is attached, check here ☐	6d	Amount deferred from 2022	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		3,494
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		3,494

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	131	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	
14 Depreciation and section 179 expense (see instructions)	14	0	25 Repairs and maintenance	25	
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17	50	28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	76
19 Gasoline, fuel, and oil	19	100	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	3,210	a _____	32a	
b Other	21b		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				3,567
34 Net farm profit or (loss). Subtract line 33 from line 9	34				-73

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.

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

Schedule F (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

Douglas W Mercer

Your social security number

[REDACTED]

Part II 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	212,828
2a	Enter income from Puerto Rico that you excluded	2a	0
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0
c	Enter the amount from line 15 of your Form 4563	2c	0
d	Add lines 2a through 2c	2d	0
3	Add lines 1 and 2d	3	212,828
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	0
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	0
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	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	0
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 Credit Limit Worksheet A	13	31,298
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	2,000

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.

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		16a 0
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.		16b -
17 Enter the smaller of line 16a or line 16b		17
18a Earned income (see instructions)		18a
b Nontaxable combat pay (see instructions) 18b, _____		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 \$4,800 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.		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, or if you are a bona fide resident of Puerto Rico, 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
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Residential Energy Credits

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form5695 for instructions and the latest information.**2023**Attachment
Sequence No. **75**

Name(s) shown on return

Douglas W Mercer

Your social security number

Part I Residential Clean Energy Credit (See instructions before completing this part.)**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2022**.

Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5b. For more than one home, see instructions.

Number and street	Unit no.	City or town	State	ZIP code
1		Qualified solar electric property costs	1	
2		Qualified solar water heating property costs	2	
3		Qualified small wind energy property costs	3	
4		Qualified geothermal heat pump property costs	4	
5a		Qualified battery storage technology. Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified battery storage technology	5a	☐ Yes ☒ No
b		If you checked the "Yes" box, enter the qualified battery technology costs	5b	
6a		Add lines 1 through 5b	6a	0
b		Multiply line 6a by 30% (0.30)	6b	0
7a		Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) If you checked the "No" box, you cannot claim a credit for qualified fuel cell property. Skip lines 7b through 11.	7a	☐ Yes ☒ No
b		Enter the complete address of the main home where you installed the fuel cell property.		
Number and street		Unit No.	City or town	
State		ZIP code		
8		Qualified fuel cell property costs	8	
9		Multiply line 8 by 30% (0.30)	9	
10		Kilowatt capacity of property on line 8 above _____ x \$1,000	10	
11		Enter the smaller of line 9 or line 10	11	
12		Credit carryforward from 2022. Enter the amount, if any, from your 2022 Form 5695, line 16	12	
13		Add lines 6b, 11, and 12	13	0
14		Limitation based on tax liability. Enter the amount from the Residential Clean Energy Credit Limit Worksheet. (See instructions.)	14	29,298
15		Residential clean energy credit. Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5a	15	0
16		Credit carryforward to 2024. If line 15 is less than line 13, subtract line 15 from line 13	16	

Part II Energy Efficient Home Improvement Credit**Section A—Qualified Energy Efficiency Improvements**

17a	Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.)	17a	☒ Yes ☐ No
b	Are you the original user of the qualified energy efficiency improvements?	17b	☒ Yes ☐ No
c	Are the components reasonably expected to remain in use for at least 5 years? If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.	17c	☒ Yes ☐ No
d	Enter the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time. (See instructions.) [Redacted Address] Unit No. City or town State ZIP code		
e	Were any of these improvements related to the construction of this main home? If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.	17e	☐ Yes ☒ No
18	Insulation or air sealing material or system.		
a	Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.)	18a	150
b	Multiply line 18a by 30% (0.30). Enter the results. Do not enter more than \$1,200	18b	45
19	Exterior doors that meet the applicable Energy Star requirements.		
a	Enter the cost of the most expensive door you bought	19a	
b	Multiply line 19a by 30% (0.30). Do not enter more than \$250	19b	0
c	Enter the cost of all other qualifying exterior doors	19c	
d	Multiply line 19c by 30% (0.30)	19d	0
e	Add lines 19b and 19d. Do not enter more than \$500	19e	0
20	Windows and skylights that meet the Energy Star certification requirements.		
a	Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.)	20a	
b	Multiply line 20a by 30% (0.30). Enter the results. Do not enter more than \$600	20b	0

Section B—Residential Energy Property Expenditures

21a	Did you incur costs for qualified energy property installed on or in connection with a home located in the United States?	21a	☐ Yes ☒ No
b	Was the qualified energy property originally placed into service by you? If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.	21b	☐ Yes ☒ No
c	Enter the complete address of each home where you installed qualified energy property.		
	Number and street	Unit No.	City or town
	State	ZIP code	
22	Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)		
a	Enter the cost of central air conditioners	22a	
b	Multiply line 22a by 30% (0.30). Enter the results. Do not enter more than \$600	22b	
23a	Enter the cost of natural gas, propane, or oil water heaters	23a	
b	Multiply line 23a by 30% (0.30). Enter the results. Do not enter more than \$600	23b	
24a	Enter the cost of natural gas, propane, or oil furnace or hot water boilers	24a	
b	Multiply line 24a by 30% (0.30). Enter the results. Do not enter more than \$600	24b	

Section B—Residential Energy Property Expenditures *(continued)*

25a	Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders	25a			
b	Multiply line 25a by 30% (0.30). Enter the results. Do not enter more than \$600	25b			
26	Home energy audits.				
a	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.	26a	☐ Yes	☒ No	
b	Enter the cost of the home energy audits	26b			
c	Multiply line 26b by 30% (0.30). Enter the results. Do not enter more than \$150	26c			
27	Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c	27		45	
28	Enter the smaller of line 27 or \$1,200	28		45	
29	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.				
a	Enter the cost of electric or natural gas heat pumps	29a			
b	Enter the cost of electric or natural gas heat pump water heaters	29b			
c	Enter the cost of biomass stoves and biomass boilers	29c			
d	Add lines 29a, 29b, and 29c	29d			
e	Multiply line 29d by 30% (0.30). Enter the results. Do not enter more than \$2,000	29e			
30	Add lines 28 and 29e	30		45	
31	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.)	31		31,343	
32	Energy efficient home improvement credit. Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b	32		45	

KIA

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023Attachment
Sequence No. 179

Name(s) shown on return

Douglas W Mercer

Business or activity to which this form relates

SCH F 1

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,160,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	1,160,000
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	0
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	0
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

KIA For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☒ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions								
							25	0
26 Property used more than 50% in a qualified business use:								
2013 Polaris	01/01/21	80 %						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	0
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)	200					
31 Total commuting miles driven during the year	0					
32 Total other personal (noncommuting) miles driven	50					
33 Total miles driven during the year. Add lines 30 through 32	250	0	0	0	0	0
34 Was the vehicle available for personal use during off-duty hours?	Yes X	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?	X					

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					0

ATTACHMENTS WORKSHEET

2023

This Worksheet consists of five separate sections:

- Other Income (Form 1040, Schedule 1, Line 8z)
- Alimony Paid (Form 1040, Schedule 1, Line 19a)
- Other Adjustments (Form 1040, Schedule 1, Line 24z)
- Other Taxes (Form 1040, Schedule 2, Lines 17a-17z)
- Miscellaneous Items

Make sure to review each section and enter any amounts that apply.

Name: Douglas W Mercer Soc Sec No: [REDACTED]

Form 1040, Schedule 1, Line 8z

Note: The following amounts are included on Form 1040/1040SR Schedule 1 Line 8z, Other income.

z1. Nonemployee compensation from Form 1099-NEC, Box 1	z1	690
z2. Payments in lieu of int/div from Form 1099-MISC, Box 8	z2	0
z3a. Form 1099-K Gross amount	z3a	0
z3b. Reserved	z3b	
z3c. This amount is hobby income that we report on line 8j. See line z3a for the gross amount from Form 1099-K. We reduce any amount on line z3a by any amount on line z3c. The remaining amount from line z3a is included on line 8z as other income. Any amount from line z3a that is non-taxable will be reported as an adjustment to income on line 24z. This nontaxable component is entered on Form 1099-K.	z3c	0
z4. Refunds and reimbursements of tax benefit items		
a. Medical expenses	z4a	
b. Real estate taxes	z4b	
c. Overpaid home mortgage interest	z4c	0
d. General sales taxes	z4d	
e. Other items	z4e	
f. From K-1's	z4f	0
z5. Nonprofessional fiduciary fees	z5	
z6. Recapture of clean-fuel vehicle deduction	z6	
z7. Loss on corrective distrib. made in 2023 (enter as neg)	z7	
z8. Taxable grants from Form(s) 1099-G	z8	0
z9. Taxable distributions from a qualified tuition program (QTP):	z9	
Yours	a	
Your spouse's	b	
z10. Taxable distributions from a Coverdell education savings account (ESA):	z10	
Yours	a	
Your spouse's	b	
z11. Child's interest and dividend income from Form 8814	z11	0
z12. ATAA or RTAA payments	z12	0
z13. Taxable part of disaster relief payments	z13	
z14. Credit for qualified sick/family leave wages from Sch H	z14	

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Attachment Worksheet (2023)

Page 2

z15. Excess HSA contributions withdrawn	z15	0
z16. Excess HSA contribution earnings withdrawn	z16	0
z17a. Form 1099-Misc, Box 3 Other Income that is not a prize or a California Middle Class Tax Refund	z17a	0
z17b. Form 1099-Misc, Box 3 CA Middle Class Tax Refund	z17b	0
z17c. Non-taxable Form 1099-Misc, Box 3 CA Middle Class Tax Refund (negative number)	z17c	0
z18. Other:	z18 a	
.....	z18 b	
.....	z18 c	
Line 8z. Total of lines 8z1 through 8z18	8z	690

Form 1040, Schedule 1, Line 17 SEHID Adjustment
--

1. Maximum SEHID benefit	0
2. Premium tax credit from Form 8962	0
3. Line 1 minus line 2	0
4. SEHID from SEHID Worksheet or Form 7206	
5. Smaller of line 3 or 4. SEHID for Form 1040, Sch. 1, Line 17	0

Attach this page to your tax return if there is an amount on line 5.

KIA

ALIMONY PAID		2023		
Form 1040, Schedule 1, Line 19a				
Name: <u>Douglas</u> <u>W Mercer</u>		Soc Sec No: <u>[REDACTED]</u>		
Recipient's SSN	Pre-2019 Agreement	Date	Deductible Amt.	Amount Paid
<u> </u>	☐	<u> </u>	<u> </u>	<u> </u>
<u> </u>	☐	<u> </u>	<u> </u>	<u> </u>
<u> </u>	☐	<u> </u>	<u> </u>	<u> </u>
Total:				<u>0</u>
Deductible:				<u>0</u>

Note: Be sure and include the recipient's Social Security number.
Otherwise, you are subject to a \$50 penalty. Enter the date for any
pre-2019 agreement (or post-2018 agreement that states that the TCJA
rules apply).

OTHER ADJUSTMENTS		2023
Form 1040, Schedule 1, Line 24z		
Name: Douglas W Mercer	Soc Sec No: [REDACTED]	

Type of Adjustment	Description	Amount
24z Other: Incorrect Form 1099-K	1	0
	2	
	3	
	4	
24z Total Other Adjustments to Schedule 1, Part 2, line 24z...	24z	0

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OTHER TAXES Form 1040, Schedule 2 Lines 17a and 17z		2023	
Name: <u>Douglas W Mercer</u>		Soc Sec No: <u>[REDACTED]</u>	
Type of Tax	Descrip	Amount	
17 Other additional taxes:			
17a Recapture of other credits. List type, form number, and amount:			
1 Recapture of investment credit (Form 4255)		1	
2 Recapture of Indian employment credit		2	
3 Recapture of new markets crdt (see Fm 8874)		3	
4 Recapture of credit for employer-provided child care facilities (see Form 8882)		4	
5 Recapture of alternative motor vehicle credit (see Form 8910)		5	
6 Recapture of alternative fuel vehicle refueling property credit (see Form 8911)		6	
7 Recapture of clean vehicle cr (see Form 8936)		7	
17a Total recapture of other credits 17a1-17a7		17a	0
17z Any other taxes. List type and amount:			
z1 Other Tax: Enter description: _____		z1	
z2 Other Tax: Enter description: _____		z2	
z3 Other Tax: Enter description: _____		z3	
17z Total other taxes on line 17z		17z	0

MISCELLANEOUS ITEMS		2023
Name: <u>Douglas W Mercer</u>	Soc Sec No: <u>[REDACTED]</u>	

I. MISCELLANEOUS INCOME ITEMS

	You	Spouse
1. IRA contribution made in 2023 and returned in 2024		
a. Total amount distributed from IRA (original contribution, plus earnings or minus loss)		
b. Earnings, if any, on contribution. Do not enter a negative number		
i. Traditional IRA		
ii. Roth IRA		
You:		
Spouse:		
2. Wages received for work done as an inmate in a penal institution		

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II. MISCELLANEOUS ADJUSTMENTS

1. Educator expenses	1	<u>360</u>
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III. MISCELLANEOUS CREDITS, EXCLUSIONS, AND TAXES

1. Exclusion of income from American Samoa (Form 4563)	1	<u> </u>
2. Exclusion of income from Puerto Rico	2	<u> </u>
3. Exclusion of income from Guam	3	<u> </u>
4. Exclusion of income from Northern Mariana Islands	4	<u> </u>
5. Recapture of education credit (see Form 8863 instr)	5	<u> </u>
6. Credit for federal tax paid on fuels (Form 4136)	6	<u> </u>

MISCELLANEOUS ITEMS

2023

IV. MISCELLANEOUS PENSION AND ANNUITY PLAN ITEMS

1. Recapture amount on distribution from a designated Roth account allocable to an in-plan Roth rollover - Self	1	<u> </u>
2. Recapture amount on distribution from a designated Roth account allocable to an in-plan Roth rollover - Spouse	2	<u> </u>