

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/11/2024

General Information

Name: Ms Nell Frewin-Hays

PID 300017

AGENCY INFORMATION

Organization	Suborganization	Title
Lake Placid	Community Redevelopment Agency	Council Member
Lake Placid	Mayor And Town Council	

Net Worth

My Net Worth as of March 31, 2024 was \$ 679,485.69.

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 \$ 45,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Stock - Heartland Bancshares Inc	\$ 43,750.00
Bank Accounts - Keesler Federal Credit Union	\$ 63,045.12
Bank Accounts - Heartland National Bank	\$ 21,843.10
Lot - 504 Lake Blue Drive, Lake Placid FL 33852	\$ 8,025.00
House - 505 Lake Blue Drive, Lake Placid FL 33852	\$ 396,982.00
FRS 2020 Retirement Date Fund	\$ 140,326.66
Mutual Fund - American Balanced CL F3	\$ 16,585.23
Mutual Fund - American Bond Fund of America CL F3	\$ 2,846.09
Mutual Fund - American Washington Mutual Investors CL F3	\$ 5,725.87
Mutual Fund - Columbia Flexible Capital Income CL I3	\$ 4,713.58
Mutual Fund - Hartford Core Equity CL F	\$ 11,554.91
Mutual Fund - MFS Value CL R6	\$ 5,027.50
Brokerage Cash - Edward Jones	\$ 12,655.86
Money Market - Edward Jones	\$ 6,193.23

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Truist Bank	PO Box 26149 Richmond, VA 23260	\$ 104,788.46

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.

Nell Barbara Frewin-Hays

Digitally signed: 06/11/2024

Filed with COE: 06/11/2024

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972		16	0
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	0
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	0
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	691
	24	Add lines 22 and 23. This is your total tax		24	691
	Payments	25	Federal income tax withheld from:		
a		Form(s) W-2	25a		
b		Form(s) 1099	25b		
c		Other forms (see instructions)	25c		
d		Add lines 25a through 25c	25d		
26		2023 estimated tax payments and amount applied from 2022 return		26	2,600
27		Earned income credit (EIC) NO	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		
Refund	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	2,600
	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	1,909
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐		35a	1,259
	b	Routing number	c Type: ☒ Checking ☐ Savings		
	d	Account number			
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	650	
	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 JOHN W. DAVIS		Phone no. 863-382-1157		Personal identification number (PIN) [REDACTED]
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature		Date	Your occupation	
				GOLF INSTRUCTOR	
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation	
Paid Preparer Use Only	Preparer's name JOHN W. DAVIS		Preparer's signature		Date 04/05/24
	Firm's name WICKS, BROWN, WILLIAMS & CO., CPA'S LLP		Phone no. 863-382-1157		PTIN *****
	Firm's address 140 S. COMMERCE AVENUE SEBRING FL 33870-3601		Firm's EIN 59-1863867		Check if: ☐ Self-employed

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

2023Attachment
Sequence No. **01**

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

NELL B FREWIN HAYS

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	4,888
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	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: MISCELLANEOUS	8z	1,031
9	Total other income. Add lines 8a through 8z	9	1,031
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	5,919

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

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	346
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	1,979
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 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	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	2,325

Schedule 1 (Form 1040) 2023

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

NELL B FREWIN HAYS

Your social security number

[REDACTED]

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
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	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	691
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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  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	691

SCHEDULE C

(Form 1040)

Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

2023Attachment
Sequence No. **09**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**GOLF INSTRUCTOR****B** Enter code from instructions**611000****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) **505 LAKE BLUE DRIVE**City, town or post office, state, and ZIP code **LAKE PLACID FL 33862****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☐ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	9,730
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	9,730
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	9,730
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) SEE STMT 1	6	1,200
7 Gross income. Add lines 5 and 6	7	10,930

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

8 Advertising	8	350	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	5,175	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	300	25 Utilities	25	
18 Total expenses before expenses for business use of home. Add lines 8 through 27b	18		26 Wages (less employment credits)	26	
19 Tentative profit or (loss). Subtract line 28 from line 7	19		27a Other expenses (from line 48)	27a	217
20 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		28	28	6,042
21 Net profit or (loss). Subtract line 30 from line 29.			29	29	4,888
• If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 .					
• If a loss, you must go to line 32.			31	31	4,888
22 If you have a loss, check the box that describes your investment in this activity. See instructions.					
• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 .					
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	☐ All investment is at risk.	
			32b	☐ Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Schedule C (Form 1040) 2023

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

2023Attachment
Sequence No. **12**

Name(s) shown on return

NELL B FREWIN HAYS

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	2,271	2,172		99
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	99

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	43,126	47,479		-4,353
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 instructions			13	108
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	-4,245

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

Schedule D (Form 1040) 2023

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	- 4,146
• 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 are you 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.	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 Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

**SCHEDULE SE
(Form 1040)**Department of the Treasury
Internal Revenue Service**Self-Employment Tax**

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

NELL B FREWIN HAYSSocial security number of person
with self-employment income**Part I Self-Employment Tax****Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A**
- If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of
- other**
- net earnings from self-employment, check here and continue with Part I
- ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- 1a**
- Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

- b**
- If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- 2**
- Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2**4,888**

- 3**
- Combine lines 1a, 1b, and 2

3**4,888**

- 4a**
- If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a**4,514****Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

- b**
- If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

- c**
- Combine lines 4a and 4b. If less than \$400,
- stop**
- ; you don't owe self-employment tax.
- Exception:**
- If less than \$400 and you had
- church employee income**
- , enter -0- and continue

4c**4,514**

- 5a**
- Enter your
- church employee income**
- from Form W-2. See instructions for definition of church employee income

5a

- b**
- Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b**0**

- 6**
- Add lines 4c and 5b

6**4,514**

- 7**
- Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023

7**160,200**

- 8a**
- Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$160,200 or more, skip lines 8b through 10, and go to line 11

8a**5,610**

- b**
- Unreported tips subject to social security tax from Form 4137, line 10

8b

- c**
- Wages subject to social security tax from Form 8919, line 10

8c

- d**
- Add lines 8a, 8b, and 8c

8d**5,610**

- 9**
- Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9**154,590**

- 10**
- Multiply the
- smaller**
- of line 6 or line 9 by 12.4% (0.124)

10**560**

- 11**
- Multiply line 6 by 2.9% (0.029)

11**131**

- 12 Self-employment tax.**
- Add lines 10 and 11. Enter here and on
- Schedule 2 (Form 1040), line 4**
- , or
- Form 1040-SS, Part I, line 3**

12**691**

- 13 Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 15****13****346**

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

Schedule SE (Form 1040) 2023

Part II **Optional Methods To Figure Net Earnings** (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$9,840, or (b) your net farm profits ² were less than \$7,103.			
14	Maximum income for optional methods	14	6,560
15	Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.			
16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.	³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.	⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.



Federal Statements

GOLF INSTRUCTOR

Statement 1 - Schedule C, Line 6 - Other Income

Description	Amount
PGA DISASTER INCOME	\$ 1,200
TOTAL	\$ 1,200

Employee Reference Copy
W-2 Wage and Tax Statement 2023
 Form No. 1042-0000

d Control number Dept. Corp. Employer use only
 000106 RW/TE3 A 9

c Employer's name, address, and ZIP code
 LAMAN LAND DEVELOPMENT
 LLC
 2222 GOLF HAMMOCK DR
 SEBRING, FL 33872
 Batch #

e/f Employee's name, address, and ZIP code
 NELL B FREWIN-HAYS
 505 LAKE BLUE DR
 LAKE PLACID, FL 33852

b Employer's FED ID number **a Employee's SSA number**
 20-8122825

1 Wages, tips, other comp. **2 Federal income tax withheld**
 4410.00

3 Social security wages **4 Social security tax withheld**
 4410.00 273.42

5 Medicare wages and tips **6 Medicare tax withheld**
 4410.00 63.95

7 Social security tips **8 Allocated tips**

9 **10 Dependent care benefits**

11 Nonqualified plans **12a See instructions for box 12**

14 Other **12b** **12c** **12d**

13 Stat emp/Ret. plan/3rd party sick pay

15 State **Employer's state ID no.** **16 State wages, tips, etc.**

17 State income tax **18 Local wages, tips, etc.**

19 Local income tax **20 Locality name**

This blue section is your Earnings Summary which provides more detailed information on the generation of your W-2 statement. The reverse side includes instructions and other general information.

1. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, other Compensation Box 1 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	4,410.00	4,410.00	4,410.00
Reported W-2 Wages	4,410.00	4,410.00	4,410.00

2. Employee Name and Address.

NELL B FREWIN-HAYS
 505 LAKE BLUE DR
 LAKE PLACID, FL 33852

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Fold and Detach Here

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Federal Filing Copy
W-2 Wage and Tax Statement 2023
 Copy 2 to be filed with employee's Federal income tax return.

State Reference Copy
W-2 Wage and Tax Statement 2023
 Copy 2 to be filed with employee's State income tax return.

City or Local Reference Copy
W-2 Wage and Tax Statement 2023
 Copy 2 to be filed with employee's City or Local income tax return.

Form **W-2 Wage and Tax Statement** 2023

c Employer's name, address, and ZIP code

TOWN OF LAKE PLACID
1069 US HWY 27 N
LAKE PLACID FL 33852

e Employee's name, address, and ZIP code

NELL B FREWIN-HAYS
505 LAKE BLUE DR
LAKE PLACID FL 33852

Suff.

7 Social security tips
0.008 Allocated tips
0.009
0.0010 Dependent care benefits
0.0013 Statutory employee Retirement plan Third-party sick pay
X

b Employer identification number (EIN)

59-6000356

a Employee's social security no.

1 Wages, tips, other comp.
1164.003 Social security wages
1200.005 Medicare wages and tips
1200.0011 Nonqualified plans
0.0014 Other
A FRS 3% 36.00

12b

12c

12d

2 Federal income tax withheld
0.004 Social security tax withheld
74.406 Medicare tax withheld
17.40

12a See instructions for box 12

DD 437.88

15 State Employer's state ID no.

16 State wages, tips, etc.
0.0017 State income tax
0.0018 Local wages, tips, etc.
0.0019 Local income tax
0.00

20 Locality name

Copy B To Be Filed With Employee's FEDERAL Tax Return

This information is being furnished to the Internal Revenue Service.
OMB No. 1545-0008Dept. of the Treasury - IRS
Visit the IRS Web Site at www.irs.gov/efile

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Form **W-2 Wage and Tax Statement** 2023

c Employer's name, address, and ZIP code

TOWN OF LAKE PLACID
1069 US HWY 27 N
LAKE PLACID FL 33852

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Copy C For EMPLOYEE'S RECORDS (See Notice to Employee on back of Copy B.)

OMB No. 1545-0008

Dept. of the Treasury - IRS

Form **W-2 Wage and Tax Statement** 2023

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Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

OMB No. 1545-0008

Dept. of the Treasury - IRS

Form **W-2 Wage and Tax Statement** 2023

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1069 US HWY 27 N
LAKE PLACID FL 33852

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Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

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OMB No. 1545-0008

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Dept. of the Treasury - IRS