

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/14/2024

General Information

Name: Ms Sandra I Gilyard

PID 7226

AGENCY INFORMATION

Organization	Suborganization	Title
Putnam County School Board	Elected Constitutional Officer	

CANDIDATE FOR

Position	Agency Name	Position sought or held
District School Board	Putnam County District School Board	District 3

Net Worth

My Net Worth as of December 31, 2023 was \$ 321,000.00.

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 \$ 33,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
N/A	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Select Portfolio Servicing, Inc. Home Mortgage	P.O. Box 65250 Salt Lake City, UT 84165-0250	\$ 49,890.00

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

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.

Sandra I Gilyard

Digitally signed: 05/14/2024

Filed with COE: 05/14/2024

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 SANDRA I	Last name GILYARD	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial	Last name	

Home address (number and street). If you have a P.O. box, see instructions. PO BOX 465		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. SAN MATEO	State FL	ZIP code 32187	
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing Status ☐ Single ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)
☒ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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

(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
If more than four dependents, see instructions and check here ☐	SATURA STOKES	[REDACTED]		☐	☒
	EARNEST STOKES	[REDACTED]		☐	☒
				☐	☐
				☐	☐

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.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	44,544
	b Household employee wages not reported on Form(s) W-2	1b	
	c Tip income not reported on line 1a (see instructions)	1c	
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) . . .	1d	
	e Taxable dependent care benefits from Form 2441, line 26	1e	
	f Employer-provided adoption benefits from Form 8839, line 29	1f	
	g Wages from Form 8919, line 6	1g	
	h Other earned income (see instructions)	1h	
	i Nontaxable combat pay election (see instructions) 1i		
	z Add lines 1a through 1h	1z	44,544
Attach Schedule B if required.	2a Tax-exempt interest 2a	b Taxable interest 2b	40
	3a Qualified dividends 3a	b Ordinary dividends 3b	
	4a IRA distributions 4a	b Taxable amount 4b	20,947
	5a Pensions and annuities 5a	b Taxable amount 5b	79,062
	6a Social security benefits 6a	b Taxable amount 6b	22,100
	c If you elect to use the lump-sum election method, check here (see instructions) ☐		

Standard Deduction See <i>Standard Deduction Chart</i> on the last page of this form.	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	166,693
	10	Adjustments to income from Schedule 1, line 26	10	
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	166,693
	12	Standard deduction or itemized deductions (from Schedule A)	12	27,270
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	27,270
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	139,423
Tax and Credits	16	Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐ _____	16	25,256
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	25,256
	19	Child tax credit or credit for other dependents from Schedule 8812	19	1,000
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	1,000
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	24,256
	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	24,256
	Payments	25	Federal income tax withheld from:	
a		Form(s) W-2	25a	6,216
b		Form(s) 1099	25b	14,646
c		Other forms (see instructions)	25c	
d		Add lines 25a through 25c	25d	20,862
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	0
33		Add lines 25d, 26, and 32. These are your total payments	33	20,862

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34	0	
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here		35a	0	
Direct deposit? See instructions.	b	Routing number		c Type: ☐ Checking ☐ Savings		
	d	Account number				
	36	Amount of line 34 you want applied to your 2024 estimated tax		36		
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions		37	3,443	
	38	Estimated tax penalty (see instructions)		38	49	
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.)	
				SCHOOL BOARD MEMBER		
Joint return? See instructions. Keep a copy for your records.	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. 386-325-2469		Email address sgilyard@comcast.net			
Paid Preparer Use Only	Preparer's signature		Date	PTIN	Check if: ☒ Self-employed	
			05-13-2024	P01201439		
	Preparer's name CYNTHIA H PERT				Phone no.	
	Firm's name INCOME TAX SERVICE				386-325-9490	
	Firm's address 101 GARDENIA STREET				Firm's EIN	
	Palatka, FL 32177				59-3334602	

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

SANDRA I GILYARD

**Medical
and
Dental
Expenses**

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

- | | | | |
|---|---|---|---------|
| 1 | Medical and dental expenses (see instructions) | 1 | 14,066 |
| 2 | Enter amount from Form 1040 or 1040-SR, line 11 | 2 | 166,693 |
| 3 | Multiply line 2 by 7.5% (0.075) | 3 | 12,502 |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 1,564 |

**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 | 1,841 |
| b | State and local real estate taxes (see instructions) | 5b | 684 |
| c | State and local personal property taxes | 5c | |
| d | Add lines 5a through 5c | 5d | 2,525 |
| e | Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) | 5e | 2,525 |
| 6 | Other taxes. List type and amount: | 6 | |
| 7 | Add lines 5e and 6 | 7 | 2,525 |

**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 | 5,994 |
| 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 | 5,994 |
| 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | |
| 10 | Add lines 8e and 9 | 10 | 5,994 |

**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 | 17,187 |
| 12 | Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 12 | |
| 13 | Carryover from prior year | 13 | |
| 14 | Add lines 11 through 13 | 14 | 17,187 |

**Casualty and
Theft Losses**

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

**Other
Itemized
Deductions**

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

**Total
Itemized
Deductions**

- | | | | |
|----|--|----|--------|
| 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 | 17 | 27,270 |
| 18 | If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ | | |

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

EEA

Schedule A (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

Your social security number

SANDRA I GILYARD

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	166,693
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	166,693
4	Number of qualifying children under age 17 with the required social security number	4	
5	Multiply line 4 by \$2,000	5	0
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	2
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	1,000
8	Add lines 5 and 7	8	1,000
9	Enter the amount shown below for your filing status. • Married filing jointly-\$400,000 • All other filing statuses-\$200,000	9	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	1,000
13	Enter the amount from the Credit Limit Worksheet A	13	25,256
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents	14	1,000

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

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

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

Schedule 8812 (Form 1040) 2023

EEA

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

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27		
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. 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	16b	
TIP: The number of children you use for this line is the same as the number of children you used for line 4.			
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)	18a	
b	Nontaxable combat pay (see instructions)	18b	
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19	
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 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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