

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 05/15/2024

General Information

Name: Mr Richard M Surrency Sr

PID 266994

AGENCY INFORMATION

Organization	Suborganization	Title
Putnam County School Board	Elected Constitutional Officer	Superintendent

CANDIDATE FOR

Position	Agency Name	Position sought or held
Superintendent of Schools	Putnam County School District	Putnam County School District Superintendent

Net Worth

My Net Worth as of December 31, 2023 was \$ 647,100.00.

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 \$ 20,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Primary Home	\$ 369,500.00
Vehicles Owned (3)	\$ 75,000.00
SEI Investment Account	\$ 34,000.00
Franklin-Templeton Investment Account	\$ 6,000.00
Ohio National Investment Account	\$ 350,000.00
TD Bank Checking Account	\$ 6,000.00
TD Bank Savings Account	\$ 26,600.00

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

Name of Creditor	Address of Creditor	Amount of Liability
Vystar Credit Union	PO Box 45085, Jacksonville, FL. 32232	\$ 200,000.00
Yamaha Financial Services	3065 Chastain Meadows Parkway, Bldg. 100, Marietta, GA. 30066	\$ 35,000.00
Wells Fargo Credit Cards	420 Montgomery St., San Francisco, CA. 94104	\$ 5,000.00

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.

Richard M Surrency Sr

Digitally signed: 05/15/2024

Filed with COE: 05/15/2024

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

Your first name and middle initial Richard M		Last name Surrency, Sr	Your social security number
If joint return, spouse's first name and middle initial Penny L		Last name Surrency	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 6003 4th Manor East			Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. Palatka		State FL	ZIP code 32177
Foreign country name		Foreign province/state/county	Foreign postal code

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

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

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for- • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Deduction, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 261,933.
	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 261,933.
	2a Tax-exempt interest 2a 280.	2b Taxable interest 2b 57.
	3a Qualified dividends 3a 204.	3b Ordinary dividends 3b 315.
	4a IRA distributions 4a 17,640.	4b Taxable amount 4b 17,640.
	5a Pensions and annuities 5a	5b Taxable amount 5b 64,647.
	6a Social security benefits 6a	6b Taxable amount 6b
c If you elect to use the lump-sum election method, check here (see instructions) ☐		
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7 -3,000.	
8 Additional income from Schedule 1, line 10	8 4,000.	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 345,592.	
10 Adjustments to income from Schedule 1, line 26	10 300.	
11 Subtract line 10 from line 9. This is your adjusted gross income	11 345,292.	
12 Standard deduction or itemized deductions (from Schedule A)	12 35,606.	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13	
14 Add lines 12 and 13	14 35,606.	
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 309,686.	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	61,107.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	61,107.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	15.
	21	Add lines 19 and 20	21	15.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	61,092.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	132.
	24	Add lines 22 and 23. This is your total tax	24	61,224.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	43,052.
	b	Form(s) 1099	25b	10,139.
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	53,191.
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	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	
	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	53,191.

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

Amount You Owe	36	Amount of line 34 you want applied to your 2024 estimated tax	36	
	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	8,033.
	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 Rhonda D Odom	Phone no. 386-972-1832
		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.)
			Superintendent	
	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. (386) 937-5136	Email address		

Paid Preparer Use Only	Preparer's signature	Date	PTIN P01388459	Check if: ☒ Self-employed
	Preparer's name Rhonda D Odom	Phone no. (386) 972-1832		
	Firm's name Rhonda D. Odom, CPA			
	Firm's address P.O. Box 1594, Palatka, FL, 32178	Firm's EIN		

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

Your social security number

Richard M Surrency, Sr and Penny L Surrency

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	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:	8z	
	Worksheet attached		4,000.
9	Total other income. Add lines 8a through 8z	9	4,000.
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	4,000.

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

Schedule 1 (Form 1040) 2023

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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	
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	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
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 8I 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	300.

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

Your social security number

Richard M Surrency, Sr and Penny L Surrency

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	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	132.
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)

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

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Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Reserved for future use	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	132.

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

Your social security number

Richard M Surrency, Sr and Penny L Surrency

Part I Nonrefundable Credits

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

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

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Richard M Surrency, Sr and Penny L Surrency

Schedule 3 (Form 1040) 2023

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	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
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	
d	Deferred amount of net 965 tax liability (see instructions)	13d	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.	15	0.

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Schedule 3 (Form 1040) 2023

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No **07**

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

Your social security number

Richard M Surrency, Sr and Penny L Surrency

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1		
2	Enter amount from Form 1040 or 1040-SR, line 11	2		
3	Multiply line 2 by 7.5% (0.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		0.
Taxes You Paid	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒	5a	5,350.	
	b State and local real estate taxes (see instructions)	5b	3,645.	
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d	8,995.	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	8,995.	
	6 Other taxes. List type and amount:	6		
	7 Add lines 5e and 6	7		8,995.
Interest You Paid	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 ☐			
Caution: Your mortgage interest deduction may be limited. See instructions.	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	11,811.	
	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	11,811.	
	9 Investment interest. Attach Form 4952 if required. See instructions.	9		
	10 Add lines 8e and 9	10		11,811.
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	11	14,800.	
Caution: If you made a gift and got a benefit for it, see instructions.	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		14,800.
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		0.
Other Itemized Deductions	16 Other -- from list in instructions. List type and amount:	16		0.
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17		35,606.
	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.

Schedule A (Form 1040) 2023

UYA

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

Richard M Surrency, Sr and Penny L Surrency

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	2,965.	7,032.		-4,067.
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 page 2				7 -4,067.

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				
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				13 430.
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 page 2				15 430.

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	-3,637.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	0.
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of . • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	(3,000.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Capital Loss Carryover Worksheet

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2023 to 2024 if your 2023 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2023 Schedule D, line 16, or (b) if the amount on your 2023 Form 1040, line 15 (or your 2023 Form 1040-NR, line 15, if applicable) would be less than zero if you could enter a negative amount on that line. Otherwise, you don't have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2024, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2024, see Pub. 4681.

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15.	1.	<u>309,686.</u>
2. Enter the loss from Schedule D, line 21, as a positive amount	2.	<u>3,000.</u>
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	<u>312,686.</u>
4. Enter the smaller of line 2 or line 3	4.	<u>3,000.</u>
If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5. Enter the loss from Schedule D, line 7, as a positive amount	5.	<u>4,067.</u>
6. Enter any gain from Schedule D, line 15. If a loss, enter -0-	6.	<u>430.</u>
7. Add lines 4 and 6	7.	<u>3,430.</u>
8. Short-term capital loss carryover to 2024. Subtract line 7 from line 5. If zero or less, enter -0-	8.	<u>637.</u>
If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from Schedule D, line 15, as a positive amount	9.	
10. Enter any gain from Schedule D, line 7	10.	
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	
12. Add lines 10 and 11	12.	
13. Long-term capital loss carryover to 2024. Subtract line 12 from line 9. If zero or less, enter -0-	13.	

Health Savings Accounts (HSAs)

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.**Richard M Surrency, Sr****Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	☒ Self-only ☐ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions.	2
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter.	3 3,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs.	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 3,850.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter.	6 3,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7.	8 3,850.
9	Employer contributions made to your HSAs for 2023	9 3,000.
10	Qualified HSA funding distributions.	10
11	Add lines 9 and 10.	11 3,000.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 850.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13

Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a 3,139.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b
c	Subtract line 14b from line 14a	14c 3,139.
15	Qualified medical expenses paid using HSA distributions (see instructions).	15 3,139.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c.	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d.	21

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

Form **8889** (2023)

UYA

Health Savings Accounts (HSAs)

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/Form8889 for instructions and the latest information.

2023

Attachment
Sequence No. 52

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

Penny L Surrency

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	☒ Self-only ☐ Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions.	2
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others , see the instructions for the amount to enter.	3 4,850.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs.	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 4,850.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter.	6 4,850.
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7.	8 4,850.
9	Employer contributions made to your HSAs for 2023	9 2,000.
10	Qualified HSA funding distributions.	10
11	Add lines 9 and 10.	11 2,000.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 2,850.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13

Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a 2,192.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions.	14b
c	Subtract line 14b from line 14a	14c 2,192.
15	Qualified medical expenses paid using HSA distributions (see instructions).	15 2,192.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f.	16
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ☐	
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c.	17b

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18
19	Qualified HSA funding distribution	19
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f.	20
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d.	21

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

UYA

Form 8889 (2023)

Additional Medicare Tax

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

Name(s) shown on return

Your social security number

Richard M Surrency, Sr and Penny L Surrency**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5. . . .	1	264,666.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	264,666.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		14,666.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		132.

Part II Additional Medicare Tax on Self-Employment Income

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

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

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

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		132.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6. . . .	19	3,838.	
20	Enter the amount from line 1	20	264,666.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,838.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions).	24		

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

Net Investment Income Tax -
Individuals, Estates, and Trusts

Attach to your tax return.

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

Name(s) shown on your tax return

Your social security number or EIN

Richard M Surrency, Sr and Penny L Surrency

Part I Investment Income

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

1	Taxable interest (see instructions).	1	57.
2	Ordinary dividends (see instructions).	2	315.
3	Annuities (see instructions).	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions).	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions).	4b	
c	Combine lines 4a and 4b.	4c	
5a	Net gain or loss from disposition of property (see instructions).	5a	-3,000.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions).	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions).	5c	
d	Combine lines 5a through 5c.	5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions).	6	
7	Other modifications to investment income (see instructions).	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.	8	-2,628.

Part II Investment Expenses Allocable to Investment Income and Modifications

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

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-.	12	
Individuals:			
13	Modified adjusted gross income (see instructions).	13	345,292.
14	Threshold based on filing status (see instructions).	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-.	15	95,292.
16	Enter the smaller of line 12 or line 15.	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions).	17	0.
Estates and Trusts:			
18a	Net investment income (line 12 above).	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions).	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-.	18c	
19a	Adjusted gross income (see instructions).	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions).	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-.	19c	
20	Enter the smaller of line 18c or line 19c.	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions).	21	

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

UYA

2023 Other Income - Supporting Details for Schedule 1 (Form 1040), Line 8

Name(s) shown on Form 1040 Richard M Surrency, Sr and Penny L Surrency	Your social security number
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Supporting Details for Schedule 1 (Form 1040), Lines 8a - 8u

	Richard	Penny
Net Operating Loss carry forward from 2022		
Gambling Winnings reported on Form W-2G		
Other winnings where a Form W-2G not received		
Cancellation of a nonbusiness debt, Form 1099-C		
Cancellation of a business debt, Partnership Sch K-1		
Foreign earned income exclusion from Form 2555		
MSA Distributions, Form 8853		
Medicare Advantage MSA Distributions, Form 8853		
Long-term Care Distribution, Form 8853		
HSA distributions and excess contributions, Form 8889		
Alaska Permanent Fund dividends		
Jury Pay		
Prizes and awards		
Activity not engaged in for profit income (Hobby)		
Stock options		
Income from personal property rental		
Olympic and Paralympic medals and USOC prize money		
Section 951(a) inclusion		
Section 951A(a) inclusion		
Section 461(l) excess business loss adjustments		
Taxable distributions from ABLE accounts, Form 1099-QA		
Scholarship and fellowship grants not reported on Form W-2		
Medicaid waiver payments to exclude from income (NOTICE 2014-07)		
Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan		
Wages earned while incarcerated		

Supporting Details for Schedule 1 (Form 1040), Line 8z

	Richard	Penny
Other Income from Schedule K-1		
Child's income amount from Form 8814, line 12		
Form 1099-MISC, Boxes 3 and 8	4,000.	
Coverdell ESA or Qualified Tuition Program		
Reemployment trade adjustment assistance (RTAA)		
Recapture of prior year tuition and fees deduction		
Recapture of charitable contribution deduction of a fractional interest in tangible personal property		
Recapture of charitable contribution deduction if no exempt use		
Income or loss, Form 8621		
Loss on excess deferral distribution		
Disaster relief payments		
Credit adjustment from regular income, Form 6478 and Form 8864		
Indian gaming proceeds (from 1099-MISC)		
Indian tribal distribution (from 1099-MISC)		
Native American distribution (from 1099-MISC)		
Foreign currency transaction electing section 988 treatment as ordinary income (Form 1099-B)		
Section 965(n) election - reduction of NOL		
Credits for sick and family leave wages (Schedule H)		
Form(s) 1099-K Personal Items Sold at a Loss		
Incorrect Form 1099-K income		
Total other income for Schedule 1, line 8z	4,000.	

Federal Electronic Filing Instructions

Tax Year 2023

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the primary social security number and last name on the return along with your ZIP code.

You can check the status of your client's returns by clicking the Refresh button in the Professional Reports.

Self Select PIN: Your return has been successfully e-filed once you receive your acceptance from the IRS.

Balance Due:

A direct withdrawal of the balance due (\$8,033) will be scheduled for April 15, 2024 once the return is accepted by the IRS.

Prior Year Comparison

Richard M Surrency, Sr and Penny L Surrency	2022	2023	Difference
Income			
Total wages, salaries, and tips	\$217,642	\$261,933	\$44,291
Taxable interest	\$23	\$57	\$34
Tax-exempt interest	\$236	\$280	\$44
Ordinary dividends	\$213	\$315	\$102
IRA distributions	\$28,552	\$17,640	\$-10,912
Pensions and annuities	\$62,379	\$64,647	\$2,268
Social Security benefits	\$0	\$0	\$0
Capital gain or loss	\$402	\$-3,000	\$-3,402
Taxable state tax refunds	\$0	\$0	\$0
Alimony received	\$0	\$0	\$0
Business income or loss	\$0	\$0	\$0
Other gains or losses	\$0	\$0	\$0
Rental real estate, royalties, partnership	\$0	\$0	\$0
Farm income or loss	\$0	\$0	\$0
Unemployment compensation	\$0	\$0	\$0
Other income	\$0	\$4,000	\$4,000
Total income	\$309,211	\$345,592	\$36,381
Adjustments to income	\$300	\$300	\$0
Adjusted gross income	\$308,911	\$345,292	\$36,381
Standard deduction or itemized deductions	\$27,300	\$35,606	\$8,306

Medical and dental expenses	\$0	\$0	\$0
Taxes	\$5,561	\$8,995	\$3,434
Interest	\$9,030	\$11,811	\$2,781
Gifts to charity	\$4,020	\$14,800	\$10,780
Casualty and theft losses	\$0	\$0	\$0
Other deductions	\$0	\$0	\$0
Qualified business income deduction	\$0	\$0	\$0
Taxable income	\$281,611	\$309,686	\$28,075
Tax	\$55,207	\$61,107	\$5,900
Alternative minimum tax	\$0	\$0	\$0
Excess advance premium tax credit repayment	\$0	\$0	\$0
Income tax	\$55,207	\$61,107	\$5,900
Tax credits			
Child tax credit	\$0	\$0	\$0
Foreign tax credit	\$11	\$15	\$4
Nonrefundable credit for child and dependent care expenses	\$0	\$0	\$0
Education credits	\$0	\$0	\$0
Retirement savings contributions credit	\$0	\$0	\$0
Residential energy credits	\$19,768	\$0	\$-19,768
Energy efficient home improvement credit	\$0	\$0	\$0
Other credits	\$0	\$0	\$0
Other taxes	\$24	\$132	\$108
Total tax	\$35,452	\$61,224	\$25,772
Payments			
Federal income tax withheld	\$49,792	\$53,191	\$3,399

Estimated tax payments	\$0	\$0	\$0
Earned income credit	\$0	\$0	\$0
Additional child tax credit	\$0	\$0	\$0
American opportunity credit	\$0	\$0	\$0
Net premium tax credit	\$0	\$0	\$0
Amount paid with request for extension	\$0	\$0	\$0
Excess social security and tier 1 RRTA	\$0	\$0	\$0
Fuel tax credit	\$0	\$0	\$0
Other payments or refundable credits	\$0	\$0	\$0
Total payments	\$49,792	\$53,191	\$3,399
Estimated tax penalty	\$0	\$0	\$0
Balance due	\$0	\$8,033	\$8,033
Refund	\$14,340	\$0	\$-14,340
Effective Tax Rate	12.590000%	19.770000%	7.180000%

2023 FEDERAL, STATE AND LOCAL WITHHOLDING SUMMARY

Richard M Surrency, Sr and Penny L Surrency

FORM W-2 - WAGES SUMMARY

T = Taxpayer S = Spouse

T S	Employer's Name	Box 1 Wages and salaries	Box 2 Federal income tax withheld	Box 17 State income tax withheld	Box 19 Local income tax withheld
T	Putnam County School District	169,244.16	30,805.61		
S	Putnam County School District	92,688.52	12,246.72		
TOTAL (rounded)			43,052.00		

FORM 1099-R - RETIREMENT DISTRIBUTION SUMMARY

T = Taxpayer S = Spouse

T S	Payer's Name	Box 1 Gross distributions	Box 4 Federal income tax withheld	Box 12 State income tax withheld	Box 15 Local income tax withheld
T	State of Florida Dept of Mgmt	64,646.58	8,374.74		
T	American General Life Services	17,640.48	1,764.08		
TOTAL (rounded)			10,139.00		

OTHER WITHHOLDINGS

	Federal income tax withheld	State income tax withheld	Local income tax withheld
Form 1099-G - Unemployment Compensation			
Form W-2G - Certain Gambling Winnings			
Form 1099-MISC - Miscellaneous Income			
Form 1099-NEC - Nonemployee Compensation			
Form SSA-1099 / RRB-1099 - Social Security Benefits			
Form(s) 1099-INT - Interest Income			
Form(s) 1099-DIV - Dividend Income			
Form(s) 1099-OID - Original Issue Discount			
Form 1099-B / Capital Gain Transaction Worksheet			
Form 1099-K - Payment Card and 3rd Party Network Trans.			
Schedule K-1 - Partnership, S Corporation, and Estate/Trust			
Form RRB-1099-R - Railroad Retirement Benefits			
Form W-2GU / W-2AS / W-2VI / W-2CM Wages			
Other Withholdings			

2023 Federal Carryover Report

Business Use of Home

Unallowed operating expenses from Form 8829

Unallowed excess casualty losses and depreciation from Form 8829

Unallowed operating expenses from Business Use of Home Worksheet

Unallowed excess casualty losses and depreciation from Bus. Use of Home Wks.

Capital Loss (Schedule D)

Short term capital loss carryover (Taxpayer)

637.

Short term capital loss carryover (Spouse)

Long term capital loss carryover (Taxpayer)

Long term capital loss carryover (Spouse)

Charitable Contribution Limitation (Schedule A)

Cash contributions subject to 60% limitation

Property subject to 50% limitation

Property subject to 30% limitation

Property subject to 30% capital gain limitation

Property subject to 20% capital gain limitation

Property subject to 100% limitation

Credits

Form 1116 - Foreign Branch Income carryforward

Form 1116-AMT - Foreign Branch Income carryforward

Form 1116 - Passive Category Income carryforward

Form 1116-AMT - Passive Category Income carryforward

Form 1116 - General Category Income carryforward

Form 1116-AMT - General Category Income carryforward

Form 1116 - Certain Income Re-Sourced by Treaty carryforward

Form 1116-AMT - Certain Income Re-Sourced by Treaty carryforward

Form 1116 - Lump-Sum Distributions carryforward

Form 1116-AMT - Lump-Sum Distributions carryforward

Form 5695 residential energy efficient property credit carryforward

Form 8396 mortgage interest credit carryforward (from 2021, 2022, and 2023)

Form 8801 credit for prior year minimum tax credit carryforward

Form 8839 qualified adoption credit carryforward

Excess Contributions (Form 5329)

Excess contributions to traditional IRA (Taxpayer)

Excess contributions to traditional IRA (Spouse)

Excess contributions to Roth IRA (Taxpayer)

Excess contributions to Roth IRA (Spouse)

Excess contributions to Coverdell ESA (Taxpayer)

Excess contributions to Coverdell ESA (Spouse)

Excess contributions to Archer MSA (Taxpayer)

Excess contributions to Archer MSA (Spouse)

Excess contributions to Health Savings Accounts (Taxpayer)

Excess contributions to Health Savings Accounts (Spouse)

Foreign Earned Income

Form 2555 housing deduction carryover, line 46

Form 2555 housing deduction carryover, line 48

Investment Interest

Form 4952 investment interest expense deduction carryforward

2023 Federal Carryover Report (continued)

Passive

Schedule K-1 (Form 1041) ordinary business income carryforward	
Schedule K-1 (Form 1041) rental real estate income carryforward	
Schedule K-1 (Form 1041) total loss carryforward	
Schedule K-1 (Form 1065) ordinary business income carryforward	
Schedule K-1 (Form 1065) rental real estate income carryforward	
Schedule K-1 (Form 1065) total loss carryforward	
Schedule K-1 (Form 1065) unallowed passive activity losses (Form 4797 Long Term)	
Schedule K-1 (Form 1065) unallowed passive activity losses (Form 4797 Ordinary)	
Schedule K-1 (Form 1065) unallowed passive activity losses (Net section 1231)	
Schedule K-1 (Form 1120S) ordinary business income carryforward	
Schedule K-1 (Form 1120S) rental real estate income carryforward	
Schedule K-1 (Form 1120S) total loss carryforward	
Schedule K-1 (Form 1120S) unallowed passive activity losses (Form 4797 Long Term)	
Schedule K-1 (Form 1120S) unallowed passive activity losses (Form 4797 Ordinary)	
Schedule K-1 (Form 1120S) unallowed passive activity losses (Net section 1231)	
Form 4835 unallowed passive activity losses (Schedule E)	
Form 4835 unallowed passive activity losses (Form 4797 Long Term)	
Form 4835 unallowed passive activity losses (Form 4797 Ordinary)	
Schedule E unallowed passive activity losses (Schedule E)	
Schedule E unallowed passive activity losses (Form 4797 Long Term)	
Schedule E unallowed passive activity losses (Form 4797 Ordinary)	
Total unallowed credits from passive activities (GBC)	
Total unallowed credits from passive activities (ESBC)	

Refund Applied (Form 1040/1040-SR/1040-NR)

Refund applied to next year estimated tax payments	
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Sales of Business Property (Form 4797)

Nonrecaptured net section 1231 losses from 2023	
Nonrecaptured net section 1231 losses from 2022	
Nonrecaptured net section 1231 losses from 2021	
Nonrecaptured net section 1231 losses from 2020	
Nonrecaptured net section 1231 losses from 2019	

Section 179

Carryover of disallowed Section 179 from Form 4562	
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Vacation Home Limitation (Schedule E)

Operating expenses carried over to next year	
Depreciation carried over to next year	

Prior Year Tax (Form 2210)

Current year tax carried over to next year	61,224.
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Qualified Business Income Deduction (Forms 8995 and 8995-A)

Total qualified business loss carried over to next year	
Total qualified REIT income and PTP loss carried over to next year	