

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/03/2024

General Information

Name: Mr Sam Knight

PID 4869

AGENCY INFORMATION

Organization	Suborganization	Title
Hillcrest Heights	Town Commission	Vice-Mayor

Net Worth

My Net Worth as of December 31, 2023 was \$ 500,000.00.

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 \$ 500,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
IRA	\$ 1,377.32
IRA	\$ 163,762.45
Variable Annuity	\$ 1,675,124.12
IRA	\$ 63,108.64
checking Account	\$ 7,802.64
See Attached	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

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.

Sam Knight

Digitally signed: 06/03/2024

Filed with COE: 06/03/2024

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

See separate instructions.

Your first name and middle initial SAMUEL R	Last name KNIGHT	Your social security number XXX-XX-XXXX	
If joint return, spouse's first name and middle initial SALLY S	Last name KNIGHT	Spouse's social security number XXX-XX-XXXX	
Home address (number and street). If you have a P.O. box, see instructions. 311 LAKE AVE		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. BABSON PARK	State FL		ZIP code 33827
Foreign country name	Foreign province/state/county		Foreign postal code

Filing Status ☐ Single ☐ Head of household (HOH)

Check only one box. ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

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

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

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

Dependents (see instructions):

(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

1a Total amount from Form(s) W-2, box 1 (see instructions) **1a**

b Household employee wages not reported on Form(s) W-2 **1b**

c Tip income not reported on line 1 (see instructions) **1c**

d Medicaid waiver payments not reported on Form(s) (see instructions) **1d**

e Taxable dependent care from Form 244, line 26 **1e**

f Employer-provided adoption benefit from Form 8839, line 29 **1f**

g Wages from Form 8862, line **1g**

h Other income (see instructions) **1h**

i Non-taxable combat pay election (see instructions) **1i**

z Add lines 1a through **1z**

2a Tax-exempt interest **2a**

3a Qualified dividends **3a** **442**

4a IRA distributions **4a** **28,624**

5a Pensions and annuities **5a** **81,446**

6a Social security benefits **6a** **42,178**

b Taxable interest **2b** **7**

b Ordinary dividends **3b** **445**

b Taxable amount **4b** **28,624**

b Taxable amount **5b** **80,713**

b Taxable amount **6b** **35,851**

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** **4,372**

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** **150,012**

10 Adjustments to income from Schedule 1, line 26 **10**

11 Subtract line 10 from line 9. This is your **adjusted gross income** **11** **150,012**

12 **Standard deduction or itemized deductions** (from Schedule A) **12** **30,700**

13 Qualified business income deduction from Form 8995 or Form 8995-A **13** **1**

14 Add lines 12 and 13 **14** **30,701**

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** **15** **119,311**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

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.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____			16	16,526
	17	Amount from Schedule 2, line 3			17	
	18	Add lines 16 and 17			18	16,526
	19	Child tax credit or credit for other dependents from Schedule 8812			19	
	20	Amount from Schedule 3, line 8			20	
	21	Add lines 19 and 20			21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	16,526
	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	16,526	
Payments	25	Federal income tax withheld from:				
	a	Form(s) W-2	25a			
	b	Form(s) 1099	25b	12,008		
	c	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c	25d	12,008		
	26	2023 estimated tax payments and amount applied from 2022 return			26	5,820
	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			
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	0		
	33	Add lines 25d, 26, and 32. These are your total payments .	33	17,828		
	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid.			34	1,302
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐			35a	0
	b	Routing number				
	d	Account number				
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	1,302		
	37	Subtract line 33 from line 24. This is the amount you owe .			37	0
	38	Estimated tax penalty (see instructions)			38	
Third Party Designee	Do you want to allow another person to discuss your return with the IRS? See instructions ☒ Yes. Complete below. ☐ No					
	Designee's name PRISCILLA GERARD CPA	Phone no. 863-385-1441	Personal identification number (PIN) XXXXXX			
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 [Signature]	Date 03-18-2024	Your occupation CPA	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) XXXXXX		
Joint return? See instructions. Keep a copy for your records.	Spouse's signature [Signature]	Date 03-18-2024	Spouse's occupation CPA	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) XXXXXX		
	Phone no. 863-385-1441	Email address priscilla.gerard@gerardcpas.com				
Paid Preparer Use Only	Preparer's signature [Signature]		Date 05-20-2024	PTIN XXXXXXXX	Check if: ☐ Self-employed	
	Preparer's name PRISCILLA GERARD CPA		Phone no. 863-385-1441			
	Firm's name Gerard & Associates CPA's					
	Firm's address 219 East Center Avenue Sebring, FL 33870		Firm's EIN 20-4093984			

**SCHEDULE B
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **08**

Name(s) shown on return

SAMUEL R & SALLY S KNIGHT

Your social security number

XXX-XX-XXXX

Part I

Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

Note: If you
received a
Form 1099-INT,
Form 1099-OID,
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:	
	RAYMOND JAMES ASSOCIATES INC	7
	INTEREST SUBTOTAL	7
2	Add the amounts on line 1	7
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	7

Note: If line 4 is over \$1,500, you must complete Part III.

Part II

Ordinary Dividends

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

Note: If you
received a
Form 1099-DIV
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

		Amount
5	List name of payer:	
	RAYMOND JAMES ASSOCIATES INC	445
	DIVIDEND SUBTOTAL	445
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	445

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:		
8 During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

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

Schedule B (Form 1040) 2023

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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.

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

SAMUEL R & SALLY S KNIGHT

XXX-XX-XXXX

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				
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 4 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	

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	9,588	5,216		4,372
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	
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	4,372

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	4,372
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for 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 (	)
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.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side **Social security number or taxpayer identification number****SAMUEL R & SALLY S KNIGHT****XXX-XX-XXXX**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code from instructions	(g) Amount of adjustment	
	VANGUARD GROWTH ETF	06-21-2017	11-29-2023	6,494	,084			3,410
	VANGUARD VALUE ETF	06-21-2017	11-10-2023	,09	2,2			962
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)			9,588	5,216			4,372

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue Service**Attach to your tax return.**
Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

SAMUEL R & SALLY S KNIGHT**XXX-XX-XXXX**

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	0
3	Qualified business net (loss) carryforward from the prior year	3	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	0
6	Qualified REIT dividends and publicly traded partnership (PTP) income (see instructions)	6	3
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	3
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	1
10	Qualified business income deduction before income limitation. Add lines 5 and 9	10	1
11	Taxable income after qualified business income deduction (see instructions)	11	119,312
12	Enter your net capital gain, if any, increase by any qualified dividends (see instructions)	12	4,814
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	114,498
14	Income limitation. Multiply line 13 by 50% (0.50)	14	22,900
15	Qualified business income. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	1
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0)

For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8995** (2023)

EEA

Amount from Form 1040, line 11 150,012
 Amount from Form 1040, line 12 30,700

Line 11 above is the difference between these amounts 119,312

IRS e-file Signature Authorization

OMB No. 1545-0074

2023

- ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ►

XXXXXX-XXXX-XXXX

Taxpayer's name

SAMUEL R KNIGHT

Spouse's name

SALLY S KNIGHT

Social security number

XXX-XX-XXXX

Spouse's social security number

XXX-XX-XXXX

Part I Tax Return Information - Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	150,012
2	Total tax	2	16,526
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	12,008
4	Amount you want refunded to you	4	
5	Amount you owe	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, the submitter or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt of the return for processing of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated on the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate this authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4567. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize Gerard & Associates CPA's to enter or generate my PIN XXXXXX-XXXX-XXXX as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

- ☒ I authorize Gerard & Associates CPA's to enter or generate my PIN XXXXXX-XXXX-XXXX as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

XXXXXX-XXXX-XXXX
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► _____ Date ► 05-20-2024

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Form 8879 (Rev. 01-2021)