

General Information

Name: Mr Joshua Brown

PID 288161

AGENCY INFORMATION

Organization	Suborganization	Title
Wakulla County School Board	Elected Constitutional Officer	School Board Member District IV

CANDIDATE FOR

Position	Agency Name	Position sought or held
District School Board	Wakulla County School Board	District IV School Board Member

Net WorthMy Net Worth as of December 31, 2023 was \$ 2,188,000.00.

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 \$ 100,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Personal Residence 180 Pelican Way, Panacea, Fl and associated acreage	\$ 640,000.00
Rental House- 5367 Dawn Court- Tallahassee, Fl	\$ 200,000.00
Farm- 5010 Natural Bridge Rd, Tallahassee, FL	\$ 150,000.00
Merril Lynch Investment accounts	\$ 38,000.00
Prudential Wealth investment Accounts	\$ 203,000.00
Cenntennial Bank- Savings (multiple)	\$ 165,000.00
Cenntennial Bank- Checking Accounts (multiple)	\$ 20,000.00
Waypoint Properties Checking and Saving Accounts (multiple)	\$ 150,000.00
2 Lots Wakulla Gardens- Beeler Rd	\$ 30,000.00
1 Lot Wakulla Gardens- WF Majors Rd	\$ 15,000.00
Robinson Brown Investment Group LLC- Prime Meridian Bank Accounts	\$ 600,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
FSU Credit Union	11 osceola Court, Crawfordville, FL 32327	\$ 20,000.00
Ameris Bank- 5367 Dawn Court	2628 Crawfordville hwy, Crawfordville, FL 32327	\$ 103,000.00

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.

Joshua Brown

Digitally signed: 05/24/2024

Filed with COE: 05/24/2024

JAMES MOORE & CO., P.L.
2477 TIM GAMBLE PLACE, SUITE 200
TALLAHASSEE, FL 32308-4386

JOSH & VIRGINIA J. BROWN
180 PELICAN WAY
PANACEA, FL 32346

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Two-Year Comparison Worksheet

2023

Name(s) as shown on return

JOSH & VIRGINIA J. BROWN

Social security number

2022 Filing Status **MARRIED FILING JOINT**

2023 Filing Status **MARRIED FILING JOINT**

2022 Tax Bracket **24.0%**

2023 Tax Bracket **35.0%**

Description	Tax Year 2022	Tax Year 2023	Increase (Decrease)
WAGES, SALARIES, AND TIPS	32,803.	96,465.	63,662.
SCHEDULE B - TAXABLE INTEREST	375.	1,088.	713.
SCHEDULE B - QUALIFIED DIVIDENDS	575.	1,994.	1,419.
SCHEDULE B - ORDINARY DIVIDENDS	1,209.	2,788.	1,579.
SCHEDULE D (CAPITAL GAIN/LOSS)	-230.	-3,000.	-2,770.
SCH. C (BUSINESS INCOME/LOSS)	53,069.	1,750.	-51,319.
FORM 4797 (OTHER GAINS OR LOSSES)	29,990.	0.	-29,990.
SCHEDULE E (RENTAL AND PASSTHROUGH)	234,911.	503,294.	268,383.
TOTAL INCOME	352,127.	602,385.	250,258.
DEDUCTIBLE PART OF SE TAX	3,378.	3,181.	-197.
TOTAL ADJUSTMENTS	3,378.	3,181.	-197.
ADJUSTED GROSS INCOME	348,749.	599,204.	250,455.
STANDARD DEDUCTION	25,900.	27,700.	1,800.
QUALIFIED BUSINESS INCOME DEDUCTION	48,656.	83,723.	35,067.
TOTAL DEDUCTIONS	74,556.	111,423.	36,867.
TAXABLE INCOME	274,193.	487,781.	213,588.
TAX	53,425.	114,113.	60,688.
TAX BEFORE CREDITS	53,425.	114,113.	60,688.
CHILD TAX CR. AND CR. FOR OTH. DEP.	4,000.	0.	-4,000.
FORM 1116 (FOREIGN TAX CREDIT)	24.	147.	123.
TAX AFTER NON-REFUNDABLE CREDITS	49,401.	113,966.	64,565.
SCHEDULE SE (SELF-EMPLOYMENT TAX)	6,755.	6,361.	-394.
FORM 8960 (NET INVEST. INCOME TAX)	51.	0.	-51.
TOTAL TAX	56,207.	120,327.	64,120.
FED. INCOME TAX WITHHELD, FORM W-2	609.	5,060.	4,451.
FED. INCOME TAX WITHHELD, FORM 1099	0.	487.	487.
ESTIMATED TAX PAYMENTS	52,000.	63,000.	11,000.
TOTAL PAYMENTS	52,609.	68,547.	15,938.
FORM 2210/2210F (EST. TAX PENALTY)	150.	0.	-150.
BALANCE DUE (INCLUDING 2210/2210F)	3,748.	51,780.	48,032.

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending		See separate instructions.
Your first name and middle initial JOSH		Last name BROWN
If joint return, spouse's first name and middle initial VIRGINIA J.		Last name BROWN
Home address (number and street). If you have a P.O. box, see instructions. 180 PELICAN WAY		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. PANACEA		State ZIP code FL 32346
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)	☐ Qualifying surviving spouse (QSS)
	☐ Married filing separately (MFS)	
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
If more than four dependents, see instr. and check here ☐	FLETCHER D BROWN	SON
	HADLEY R BROWN	DAUGHTER

Income	1a Total amount from Form(s) W-2, box 1 (see instructions) STMT 1	1a 96,465.
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b Household employee wages not reported on Form(s) W-2	1b
If you did not get a Form W-2, see instructions.	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 96,465.
Attach Sch. B if required.	2a Tax-exempt interest 442.	2a 1,088.
	3a Qualified dividends 1,994.	3a 2,788.
	4a IRA distributions	4a
	5a Pensions and annuities	5a
	6a Social security benefits	6a
Standard Deduction for -	c If you elect to use the lump-sum election method, check here (see instructions) ☐	
• Single or Married filing separately, \$13,850	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7 -3,000.
• Married filing jointly or Qualifying surviving spouse, \$27,700	8 Additional income from Schedule 1, line 10	8 505,044.
• Head of household, \$20,800	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 602,385.
• If you checked any box under Standard Deduction, see instructions.	10 Adjustments to income from Schedule 1, line 26	10 3,181.
	11 Subtract line 10 from line 9. This is your adjusted gross income	11 599,204.
	12 Standard deduction or itemized deductions (from Schedule A)	12 27,700.
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13 83,723.
	14 Add lines 12 and 13	14 111,423.
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 487,781.

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2023)

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

JOSH & VIRGINIA J. BROWN

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions)		
3	Business income or (loss). Attach Schedule C	3	1,750.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	503,294.
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	
9	Total other income. Add lines 8a through 8z	9	
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	505,044.

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

Schedule 1 (Form 1040) 2023

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **02**

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

JOSH & VIRGINIA J. BROWN

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0.
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	6,361.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

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

JOSH & VIRGINIA J. BROWN

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	147.
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	
b	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	147.

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

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**

Your social security number

JOSH & VIRGINIA J. BROWN

Part I

Interest

- 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:

CENTENNIAL BANK
NATIONAL FINANCIAL SERVICES LLC
FROM K-1 - TRES PADRES FARM LLC
FROM K-1 - JOSHUA E. BROWN LLC

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.

- 2 Add the amounts on line 1
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

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

Part II

Ordinary Dividends

- 5 List name of payer:

MERRILL LYNCH, PIERCE, FENNER & SMITH INC
NATIONAL FINANCIAL SERVICES LLC

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.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

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 instr. 11-03-23

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.

- 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
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) is (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

Yes	No
	X
	X

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

Schedule B (Form 1040) 2023

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service
Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **09**

JOSH BROWN

A Principal business or profession, including product or service (see instructions)

REAL ESTATE INVESTMENTS

C Business name. If no separate business name, leave blank.

TIDE CREEK HOLDINGS LLC

E Business address (including suite or room no.) **180 PELICAN WAY**

City, town or post office, state, and ZIP code **PANACEA, 32346**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

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

H If you started or acquired this business during 2023, check here ☐

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked STATEMENT 8 ☐	1	2,400.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	2,400.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	2,400.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	2,400.

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

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28	0.	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	2,400.	27 a	Other expenses (from line 48)	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: 2538 and (b) the part of your home used for business: 130 Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	650.	b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	1,750.				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a	☐ All investment is at risk.				
		32b	☐ Some investment is not at risk.				

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	<5,709.>
Line 16. 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	(SEE STATEMENT 10 3,000.)
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2023

Social security number or taxpayer identification no.

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.

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).

☐ (F) Long-term transactions not reported to you on Form 1099-B

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.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

JOSH & VIRGINIA J. BROWN

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No
B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327

B

C

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1			A 365		☐
B				B		☐
C				C		☐

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

		Properties		
		A	B	C
Income:				
3 Rents received	3	24,415.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	970.		
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11	2,379.		
12 Mortgage interest paid to banks, etc. (see instructions)	12	5,051.		
13 Other interest	13			
14 Repairs	14	2,425.		
15 Supplies	15			
16 Taxes	16	2,643.		
17 Utilities	17			
18 Depreciation expense or depletion	18	7,062.		
19 Other (list) STMT 11	19	847.		
20 Total expenses. Add lines 5 through 19	20	21,377.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	3,038.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	3,038.		
23a Total of all amounts reported on line 3 for all rental properties	23a	24,415.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c	5,051.		
d Total of all amounts reported on line 18 for all properties	23d	7,062.		
e Total of all amounts reported on line 20 for all properties	23e	21,377.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		3,038.	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		3,038.	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26		0.	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

LHA 11-07-23

SCHEDULE E- 1

04-01-23

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$9,840, or (b) your net farm profits² were less than \$7,103.

14	Maximum income for optional methods	14	6,560
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

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

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Schedule SE (Form 1040) 2023

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
* A SPRUCE LN LOT		08/01/19	07/20/23		
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1a before completing.)	20	2,000.			
21 Cost or other basis plus expense of sale	21	1,000.			
22 Depreciation (or depletion) allowed or allowable	22				
23 Adjusted basis. Subtract line 22 from line 21	23	1,000.			
24 Total gain. Subtract line 23 from line 20	24	1,000.			
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a				
b Enter the smaller of line 24 or 25a	25b				
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the smaller of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage	27b				
c Enter the smaller of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the smaller of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the smaller of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	1,000.
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	1,000.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	389,007.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	1,994.
14	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	1,994.
16	Enter the smaller of line 12 or line 15	16	1,994.
17	Subtract line 16 from line 12	17	387,013.
18	If line 17 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	18	103,950.
19	Enter: • \$89,250 if married filing jointly or qualifying surviving spouse, • \$44,625 if single or married filing separately, or • \$59,750 if head of household.	19	89,250.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	485,787.
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22	Enter the smaller of line 12 or line 13	22	1,994.
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	0.
24	Subtract line 23 from line 22	24	1,994.
25	Enter: • \$492,300 if single, • \$276,900 if married filing separately, • \$553,850 if married filing jointly or qualifying surviving spouse, or • \$523,050 if head of household.	25	553,850.
26	Enter the amount from line 21	26	0.
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	485,787.
28	Add line 26 and line 27	28	485,787.
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	68,063.
30	Enter the smaller of line 24 or line 29	30	1,994.
31	Multiply line 30 by 15% (0.15)	31	299.
32	Add lines 23 and 30	32	1,994.
	If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33	Subtract line 32 from line 22	33	0.
34	Multiply line 33 by 20% (0.20)	34	
	If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35	Add lines 17, 32, and 33	35	
36	Subtract line 35 from line 12	36	
37	Multiply line 36 by 25% (0.25)	37	
38	Add lines 18, 31, 34, and 37	38	104,249.
39	If line 12 is \$220,700 or less (\$110,350 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,414 (\$2,207 if married filing separately) from the result	39	104,508.
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	104,249.

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
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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Schedule 8812 (Form 1040) 2023

Part II 2023 Conversions From Traditional, Traditional SEP, or Traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part if you converted part or all of your traditional, traditional SEP, and traditional SIMPLE IRAs to a Roth, Roth SEP, or Roth SIMPLE IRA in 2023.

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2023	16
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	18

Part III Distributions From Roth, Roth SEP, or Roth SIMPLE IRAs

Complete this part only if you took a distribution from a Roth, Roth SEP, or Roth SIMPLE IRA in 2023. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution from 2023 Form(s) 8915-F (see instructions)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth, Roth SEP, and Roth SIMPLE IRAs in 2023, including any qualified first-time homebuyer distributions, and any qualified disaster distributions from 2023 Form(s) 8915-F (see instructions)	19
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions	20
21	Subtract line 20 from line 19. If zero or less, enter -0-	21
22	Enter your basis in Roth, Roth SEP, and Roth SIMPLE IRA contributions (see instructions). If line 21 is zero, stop here	22
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions)	23
24	Enter your basis in conversions from traditional, traditional SEP, and traditional SIMPLE IRAs and rollovers from qualified retirement plans to a Roth, Roth SEP, or Roth SIMPLE IRA. See instructions	24
25 a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a
b	Enter the amount on line 25a attributable to qualified disaster distributions, if any, from 2023 Form(s) 8915-F (see instructions). Also, enter this amount on 2023 Form(s) 8915-F, line 19, as applicable (see instructions)	25b
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on 2023 Form 1040, 1040-SR, or 1040-NR, line 4b	25c

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Form 8606 (2023)

Part III **Phased-in Reduction**

Complete Part III only if your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$182,100 (\$364,200 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV **Determine Your Qualified Business Income Deduction**

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	83,721.	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28	8.	
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	8.	
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31	2.	
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		83,723.
33	Taxable income before qualified business income deduction	33	571,504.	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	1,994.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		569,510.
36	Income limitation. Multiply line 35 by 20% (0.20)	36		113,902.
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		83,723.
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39		83,723.
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

01-12-24

Form 8995-A (2023)

Net Investment Income Tax -
Individuals, Estates, and Trusts

OMB No. 1545-2227

2023

Attachment
Sequence No. 72Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Name(s) shown on your tax return

JOSH & VIRGINIA J. BROWN

Your social security number or EIN

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	1,088.
2	Ordinary dividends (see instructions)	2	2,788.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	505,044.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 16	4b	-505,044.
c	Combine lines 4a and 4b	4c	0.
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	-1,000.
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	-4,000.
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	-124.

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- Individuals:	12	
13	Modified adjusted gross income (see instructions)	13	599,204.
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	349,204.
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) Estates and Trusts:	17	
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	

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

Form 8960 (2023)

Name of activity

Current year

Prior years

Overall gain or loss

(a) Net income
(line 2a)

(b) Net loss
(line 2b)

(c) Unallowed
loss (line 2c)

(d) Gain

(e) Loss

Total. Enter on Part I, lines 2a, 2b, and 2c

Name of activity

Form or schedule
and line number
to be reported on
(see instructions)

(a) Loss

(b) Ratio

(c) Special allowance

(d) Subtract
column (c)
from column (a)

Total

Name of activity

Form or schedule
and line number
to be reported on
(see instructions)

(a) Loss

(b) Ratio

(c) Unallowed loss

SEE ATTACHED	STATEMENT FOR PART VII
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Total

1,785.

1.0000000000

1.785.

Name of activity

Form or schedule
and line number
to be reported on
(see instructions)

(a) Loss

(b) Unallowed loss

(c) Allowed loss

SEE ATTACHED STATEMENT FOR PART VIII

Total

4,823.

1,785.

3.038.

Simplified Method for Business Use of Your Home Worksheet

Name of Proprietor JOSH BROWN	Your social security number
---	---

- | | |
|--|------------------|
| 1. Enter the amount of the gross income limitation | 1. <u>3,400.</u> |
| 2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet | 2. <u>130</u> |
| 3. Simplified method amount | |
| a. Maximum allowable amount | 3a. <u>\$5</u> |
| b. Total hours facility used 3b. _____ | |
| b. Total hours available 3c. _____ | |
| d. Divide line 3b by line 3c. Enter the result as a decimal amount 3d. _____ | |
| e. For daycare facilities not used exclusively for business, enter the amount from line 3d, otherwise, enter 1.0 | 3e. <u>1</u> |
| f. Multiply line 3a by line 3e and enter result to 2 decimal places | 3f. <u>5.00</u> |
| 4. Multiply line 2 by line 3f | 4. <u>650.</u> |
| 5. Allowable expenses using the simplified method. Enter the smaller of line 1 or line 4 | 5. <u>650.</u> |
| 6. Carryover of unallowed expenses from 2022 that are not allowed in 2023. | |
| a. Operating expenses | 6a. _____ |
| b. Excess casualty losses and depreciation | 6b. _____ |

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	150.		150.		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	150.		150.		

Form 7203 (12-2022)

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	150.		150.		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	150.		150.		

Form 7203 (12-2022)

**INDIVIDUAL RETIREMENT ACCOUNT
COMPUTATION FOR
FEDERAL 1040**

Name: JOSH BROWN

SSN: XXXXXXXXXX

Traditional IRA Deduction Computation

Covered by an employer retirement plan? ☒ Yes ☐ No

1 Traditional IRA limitation	6,500.	
2 Less: Amount contributed to Roth IRA	1,000.	
3 Net traditional IRA amount		5,500.
4 Wages and other earned income after Keogh deduction	138,302.	
5 Enter foreign housing and earned income exclusion		
6 Net compensation (line 4 minus line 5)		138,302.
7 Amount contributed to traditional IRA		5,500.
8 Allowable contribution (lesser of line 3, line 6 or line 7)		5,500.
9 Contribution credit:		
a IRA limitation		
b IRA contributions from line 7		
c Contribution credit, line 9a minus line 9b		
d Prior year excess contribution not previously eliminated		
e Additional allowable contribution (lesser of line 9c or line 9d)		
10 Total allowable contribution, line 8 plus line 9e		5,500.
11 Excess Contribution		
12 Limitation Reduction:		
a Traditional IRA limitation	6,500.	
b Adjusted gross income before traditional IRA deduction	599,204.	
c Phaseout level	116,000.	
d Excess AGI, line 12b minus line 12c	483,204.	
e Reduction ratio, line 12d divided by \$10,000 or \$20,000	100.00%	
f Amount of limitation reduction, line 12a times line 12e (round down to previous \$10)	6,500.	
g Reduced limitation, line 12a minus line 12f. Not less than \$200 if ratio under 100%		0.
13 Traditional IRA deduction, lesser of line 10 or line 12g		0.

Roth IRA Contribution Computation

1 Roth IRA limitation	6,500.	
2 Amount contributed to traditional IRA	5,500.	
3 Net Roth IRA limitation		1,000.
4 Wages and other earned income after Keogh deduction and foreign earned income exclusion		138,302.
5 Amount contributed to Roth IRA		1,000.
6 Allowable Roth IRA contribution before AGI limitation (lesser of line 3, 4 or 5)		1,000.
7 Limitation Reduction:		
a Modified AGI for Roth IRA purposes	599,204.	
b Phaseout level	218,000.	
c Excess AGI, line 7a minus line 7b	381,204.	
d Reduction ratio, line 7c divided by \$10,000 or \$15,000	100.00%	
e Amount of limitation reduction, line 1 times line 7d (round down to previous \$10)		6,500.
8 Roth IRA contribution (lesser of line 1 minus line 7e or line 6). Not less than \$200 if ratio under 100%		0.



Account No.
719-18146

Taxpayer No.

Page
3 of 12

ORIGINAL 1099 01/24/2024

JOSHUA E BROWN AND
VIRGINIA BROWN JTWROS
TOD BENEFICIARIES ON FILE
180 PELICAN WAY
OCHLOCKNEE BAY FL 32346

Your Financial Advisor 6088
CLINTON ALEXANDER
1276 METROPOLITAN BLVD STE 201
TALLAHASSEE, FL 32312-1852

Payer:
Merrill Lynch, Pierce, Fenner & Smith Inc
1500 American Boulevard, NJ2-150-01-13
Pennington, NJ 08534-4129
Federal Identification Number 13-5674085

2023 TAX REPORTING STATEMENT

Form 1099-DIV	2023 Dividends and Distributions	(OMB NO. [REDACTED])	Form 1099-INT	2023 Interest Income	(OMB NO. [REDACTED])
1a	Total Ordinary Dividends	1,084.95	1	Interest Income	0.00
1b	Qualified Dividends	400.03	2	Early Withdrawal Penalty	0.00
2a	Total Capital Gain Distributions	0.00	3	Int. on U.S. Savings Bonds & Treas.	0.00
2b	Unrecap. Sec. 1250 Gain	0.00	4	Federal Income Tax Withheld	0.00
2c	Section 1202 Gain	0.00	5	Investment Expenses	0.00
2d	Collectibles (28%) Gain	0.00	6	Foreign Tax Paid	0.00
2e	Section 897 Ordinary Dividends	0.00	7	Foreign Country or U.S. Possession	0.00
2f	Section 897 Capital Gain	0.00	8	Tax-Exempt Interest	0.00
3	Nondividend Distributions	0.00	9	Specified Private Activity Bond Interest	0.00
4	Federal Income Tax Withheld	0.00	10	Market Discount	0.00
5	Section 199A Dividends	8.36	11	Bond Premium	0.00
6	Investment Expenses	0.00	12	Bond Premium on Treas. Obligations	0.00
7	Foreign Tax Paid	12.03	13	Bond Premium on Tax-Exempt Bond	0.00
8	Foreign Country or U.S. Possession	Various	14	Tax-Exempt/Tax Credit Bond CUSIP No.	0.00
9	Liquidation Distributions Cash	0.00	15	State	FL
10	Liquidation Distributions Non-Cash	0.00	16	State Identification No.	135674085/000
12	Exempt-Interest Dividends	0.00	17	State Tax Withheld	0.00
13	Spec. Private Activity Bond Int. Div.	0.00			
14	State	FL			
15	State Identification No.	135674085/000			
16	State Tax Withheld	0.00			

Summary of 2023 Original Issue Discount Items		Summary of 2023 Sales Proceeds	
Original Issue Discount	0.00	Sales Proceeds	6,954.55
Market Discount	0.00	Federal Income Tax Withheld	0.00
Acquisition Premium	0.00		
OID on U.S. Treasury Obligations	0.00		
Tax-Exempt Original Issue Discount	0.00		
Amounts of Original Issue Discount are individually reported to the IRS. Refer to the 2023 Original Issue Discount detail section of this statement.			
Gross Proceeds from each of your 2023 securities trades are individually reported to the IRS. Refer to the 2023 Proceeds from Broker and Barter Exchange Transactions detail section of this statement.			

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Additional tax resources are available at MyMerrill.com or you may reach a service representative at 800.637.6326.

Merrill Lynch, Pierce, Fenner & Smith Incorporated (MLPF&S or Merrill) is a registered broker-dealer and wholly owned subsidiary of Bank of America Corporation Member, Securities Investor Protection Corporation (SIPC)

JOSHUA E BROWN AND

2023 TAX REPORTING STATEMENT

The following sections are provided to facilitate your review and the preparation of your tax return.

The 2023 Proceeds from Broker and Barter Exchange Transactions section includes both sales of positions for "covered securities" and "noncovered securities." A covered security includes securities when the purchase date of the security occurred within the following timeline: Equities acquired on or after January 1, 2011, Mutual Funds acquired on or after January 1, 2012, Option Transactions and less complex debt securities acquired on or after January 1, 2014, and more complex debt securities and options issued as part of a debt instrument acquired on or after January 1, 2016. Legislation requires reporting the gross proceeds of the sales of "covered" and "noncovered" securities and the adjusted cost basis for "covered securities." Any sale of a security that is considered a "noncovered security" will still be included in this section with the adjusted cost basis (where available) but the adjusted basis will not be transmitted to the IRS.

In calculating gain (loss), unless otherwise noted, it was assumed that the oldest position was liquidated first, and that you have made an election to amortize the premium paid on the purchase of taxable bonds. Under the Cost Basis Reporting Regulations, brokers need not track wash sale activity for substantially identical securities, transactions across accounts, or between covered and noncovered securities. However, you as a taxpayer still have to track and report wash sales as you have in the past which would include all of the aforementioned transaction types. Securities distributed from a retirement account reflect the tax basis on the date of distribution. Other methods for calculating gain (loss) are available. The cost basis for most Original Issue Discount ("OID") obligations includes the accretion of OID.

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-B

2023 PROCEEDS FROM BROKER & BARTER EXCHANGE TRANSACTIONS

(OMB NO. 1545-0715)

1a. Description of Property	1b. Date Acquired	1c. Date Sold or Disposed	1d. Proceeds	1e. Cost Basis	1f. Accrued Market Discount	1g. Wash Sale Loss Disallowed	Gain or Loss
SHORT TERM CAPITAL GAINS AND LOSSES - 1099-B Line 2 - Box 6 Net Proceeds							
COVERED TRANSACTIONS - Cost basis reported to IRS - Form 8949, Part I, (A)							
ISH USD HIGH YIELD CORPORATE BOND ETF SH	CUSIP Number 46435U853						
3.0000 Sale	01/26/22	01/20/23	106.61	121.55	0.00	0.00	(14.94)
1.0000 Sale	11/01/22	01/20/23	35.54	34.38	0.00	0.00	1.16
Security Subtotal		142.15		155.93	0.00	0.00	(13.78)
Covered Short Term Capital Gains and Losses Subtotal		142.15		155.93	0.00	0.00	(13.78)
NET SHORT TERM CAPITAL GAINS AND LOSSES		142.15		155.93	0.00	0.00	(13.78)
LONG TERM CAPITAL GAINS AND LOSSES - 1099-B Line 2 - Box 6 Net Proceeds							
COVERED TRANSACTIONS - Cost basis reported to IRS - Form 8949, Part II, (D)							
VANGUARD FTSE EMERGING MARKETS ETF	CUSIP Number 922042858						
3.0000 Sale	11/13/20	01/20/23	127.14	141.31	0.00	0.00	(14.17)
2.0000 Sale	12/08/20	01/20/23	84.76	98.73	0.00	0.00	(13.97)
3.0000 Sale	01/13/21	01/20/23	127.14	157.53	0.00	0.00	(30.39)
Security Subtotal		339.04		397.57	0.00	0.00	(58.53)

2023 TAX REPORTING STATEMENT

Form 1099-B

2023 PROCEEDS FROM BROKER & BARTER EXCHANGE TRANSACTIONS

(OMB NO)

1a. Description of Property	1b. Date Acquired	1c. Date Sold or Disposed	1d. Proceeds	1e. Cost Basis	1f. Accrued Market Discount	1g. Wash Sale Loss Disallowed	Gain or Loss
ISHARES US TREASURY BOND ETF	CUSIP Number 46429B267						
5.0000 Sale	11/13/20	07/21/23	114.49	137.43	0.00	22.94 (B)	0.00
4.0000 Sale	11/13/20	07/21/23	91.60	109.95	0.00	0.00 (V)	(18.35)
2.0000 Sale	11/25/20	10/19/23	43.22	54.20	0.00	0.00 (V)	(10.98)
Security Subtotal			249.31	301.58	0.00	22.94	(29.33)
ISH USD HIGH YIELD CORPORATE BOND ETF SH	CUSIP Number 46435U853						
2.0000 Sale	11/13/20	01/20/23	71.08	80.53	0.00	0.00	(9.45)
1.0000 Sale	01/08/21	01/20/23	35.54	41.25	0.00	0.00	(5.71)
2.0000 Sale	03/08/21	01/20/23	71.08	81.94	0.00	0.00	(10.86)
2.0000 Sale	05/10/21	01/20/23	71.08	82.56	0.00	0.00	(11.48)
3.0000 Sale	09/08/21	01/20/23	106.62	124.77	0.00	0.00	(18.15)
1.0000 Sale	10/08/21	01/20/23	35.54	41.23	0.00	0.00	(5.69)
1.0000 Sale	11/08/21	01/20/23	35.54	41.48	0.00	0.00	(5.94)
Security Subtotal			426.48	493.76	0.00	0.00	(67.28)
Covered Long Term Capital Gains and Losses Subtotal			6,812.40	7,517.79	0.00	25.96	(679.43)
NET LONG TERM CAPITAL GAINS AND LOSSES			6,812.40	7,517.79	0.00	25.96	(679.43)
SALES PROCEEDS AND NET GAINS AND LOSSES			6,954.55	7,673.72	0.00	25.96	(693.21)
COVERED SHORT TERM GAINS/LOSSES							(13.78)
COVERED LONG TERM GAINS/LOSSES							(679.43)

(Y) The gain or loss of this transaction includes an adjustment to basis for the deferred loss amount on one or more previous "Wash Sales."

(W) This transaction has been identified as a "Wash Sale". The Wash Sale Loss Disallowed column reflects the deferred loss amount. The cost basis of the related transaction(s) has been adjusted by the deferred loss amount from either the cost basis on purchases or proceeds from short sales. Please refer to the instructions for Form 8949 for how to report the deferred loss amount and applicable adjustment code.

(B) This transaction has been identified as a "Wash Sale". The Wash Sale Loss Disallowed column reflects the deferred loss amount. The cost basis of the related transaction(s) has been adjusted by the deferred loss amount for this transaction. Please refer to the instructions for Form 8949 for how to report the deferred loss amount and applicable adjustment code. In addition, the cost basis of this transaction has been adjusted for the deferred loss amount of one or more previous "Wash Sales."

JOSHUA E BROWN AND

Account No. [REDACTED]

Taxpayer No. [REDACTED]

2023 TAX REPORTING STATEMENT

2023 DIVIDENDS, QUALIFIED, 199A AND 897 DISTRIBUTIONS

Security Description	Quantity	Date	Transaction Description	Amount	Qualified	Section 199A	Section 897	Remarks
VANGUARD MORTGAGE-BACKED SEC	126	02/06/23	Dividend	14.35	0.00	0.00	0.00	
	126	03/06/23	Dividend	14.82	0.00	0.00	0.00	
	126	04/06/23	Dividend	14.63	0.00	0.00	0.00	
	126	05/04/23	Dividend	15.32	0.00	0.00	0.00	
	126	06/06/23	Dividend	15.80	0.00	0.00	0.00	
	139	07/07/23	Dividend	17.44	0.00	0.00	0.00	
	143	08/04/23	Dividend	18.59	0.00	0.00	0.00	
	146	09/07/23	Dividend	18.98	0.00	0.00	0.00	
	146	10/05/23	Dividend	19.86	0.00	0.00	0.00	
			Security Subtotal	149.79	0.00	0.00	0.00	
VANGUARD RUSSELL 2000	32	03/28/23	Dividend	6.97	4.79	0.90	0.00	
	32	06/28/23	Dividend	7.51	5.16	0.97	0.00	
	33	09/26/23	Dividend	10.57	7.27	1.36	0.00	
			Security Subtotal	25.05	17.22	3.23	0.00	
ISHARES US TREASURY BOND ETF	380	02/07/23	Dividend	16.68	0.00	0.00	0.00	
	380	03/07/23	Dividend	15.39	0.00	0.00	0.00	
	380	04/10/23	Dividend	16.53	0.00	0.00	0.00	
	380	05/05/23	Dividend	18.58	0.00	0.00	0.00	
	380	06/07/23	Dividend	19.13	0.00	0.00	0.00	
	419	07/10/23	Dividend	21.21	0.00	0.00	0.00	
	410	08/07/23	Dividend	24.50	0.00	0.00	0.00	
	415	09/08/23	Dividend	21.99	0.00	0.00	0.00	
	415	10/06/23	Dividend	20.18	0.00	0.00	0.00	
			Security Subtotal	174.19	0.00	0.00	0.00	
VANGUARD TOTAL INTERNATL BOND ETF	36	02/06/23	Foreign Dividend	2.27	0.00	0.00	0.00	
	36	02/06/23	Foreign Tax	(0.01)	0.00	0.00	0.00	
	36	03/06/23	Foreign Dividend	2.13	0.00	0.00	0.00	
	36	03/06/23	Foreign Tax	(0.01)	0.00	0.00	0.00	
	36	04/06/23	Foreign Dividend	2.59	0.00	0.00	0.00	
	36	04/06/23	Foreign Tax	(0.01)	0.00	0.00	0.00	
	36	05/04/23	Foreign Dividend	2.52	0.00	0.00	0.00	
	36	05/04/23	Foreign Tax	(0.01)	0.00	0.00	0.00	
	36	06/06/23	Foreign Dividend	2.62	0.00	0.00	0.00	
	36	06/06/23	Foreign Tax	(0.01)	0.00	0.00	0.00	
	36	07/07/23	Foreign Dividend	2.82	0.00	0.00	0.00	
	36	07/07/23	Foreign Tax	(0.01)	0.00	0.00	0.00	
	40	08/04/23	Foreign Dividend	3.27	0.00	0.00	0.00	
	40	08/04/23	Foreign Tax	(0.01)	0.00	0.00	0.00	
	40	09/07/23	Foreign Dividend	3.18	0.00	0.00	0.00	



Taxpayer No.

Page
3 of 7

JOSHUA BROWN
180 PELICAN WAY
PANACEA FL 32346-2516

**Your Financial Advisor 1000
ML DIRECT
P.O. BOX 1527
PENNINGTON, NJ 08534-4125**

Payer:
Merrill Lynch, Pierce, Fenner & Smith Inc
1500 American Boulevard, NJ2-150-01-13
Pennington, NJ 08534-4129
Federal Identification Number 13-5674085

2023 TAX REPORTING STATEMENT

Form 1099-INT

Summary of 2023 Sales Proceeds

Gross Proceeds from each of your 2023 securities trades are individually reported to the IRS. Refer to the 2023 Proceeds from Broker and Barter Exchange Transactions detail section of this statement.

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Additional tax resources are available at MyMerill.com or you may reach a service representative at 800.637.6326.

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JOSHUA BROWN

2023 TAX REPORTING STATEMENT

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In calculating gain (loss), unless otherwise noted, it was assumed that the oldest position was liquidated first, and that you have made an election to amortize the premium paid on the purchase of taxable bonds. Under the Cost Basis Reporting Regulations, brokers need not track wash sale activity for substantially identical securities, transactions across accounts, or between covered and noncovered securities. However, you as a taxpayer still have to track and report wash sales as you have in the past which would include all of the aforementioned transaction types. Securities distributed from a retirement account reflect the tax basis on the date of distribution. Other methods for calculating gain (loss) are available. The cost basis for most Original Issue Discount ("OID") obligations includes the accretion of OID.

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Form 1099-B

2023 PROCEEDS FROM BROKER & BARTER EXCHANGE TRANSACTIONS

(OMB NO. 1545-0715)

1a. Description of Property	1b. Date Acquired	1c. Date Sold or Disposed	1d. Proceeds	1e. Cost Basis	1f. Accrued Market Discount	1g. Wash Sale Loss Disallowed	Gain or Loss
LONG TERM CAPITAL GAINS AND LOSSES - 1099-B Line 2 - Box 6 Net Proceeds							
COVERED TRANSACTIONS - Cost basis reported to IRS - Form 8949, Part II, (D)							
ROYAL CARIBBEAN GROUP 25,0000 Sale	CUSIP Number 11/18/21	V7780T103 06/08/23	2,274.98	2,067.13	0.00	0.00	207.85
Covered Long Term Capital Gains and Losses Subtotal			2,274.98	2,067.13	0.00	0.00	207.85
NET LONG TERM CAPITAL GAINS AND LOSSES			2,274.98	2,067.13	0.00	0.00	207.85
SALES PROCEEDS AND NET GAINS AND LOSSES			2,274.98	2,067.13	0.00	0.00	207.85
COVERED LONG TERM GAINS/LOSSES							207.85

END OF STATEMENT FOR THIS ACCOUNT

JOSHUA BROWN

EXPENSES BY MONTH

	JAN	FEB	MAR	APR	MAY	JUN	2023 SUBTOTAL
Lodging	-	-	-	-	-	-	-
Restaurants	-	-	-	-	-	-	-
Car Rental	-	-	-	-	-	-	-
Air Lines/Travel Agents	-	-	-	-	-	-	-
Entertainment/Recreation	-	-	-	-	-	-	-
Service Stations	-	-	-	-	-	-	-
Healthcare	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-	-
Cash Advances	-	-	-	-	-	-	-
ATM Cash Withdrawals	-	-	-	-	-	-	-
Other/Unclassified	-	-	-	-	-	-	-
VISA Credit	-	-	-	-	-	-	-
Total Net Charges:	-	-	-	-	-	-	-
Total Checking:	-	-	-	-	-	2,275.00	2,275.00
Total Expenses:	-	-	-	-	-	2,275.00	2,275.00

EXPENSES BY MONTH

	JUL	AUG	SEP	OCT	NOV	DEC	2023 SUBTOTAL
Lodging	-	-	-	-	-	-	-
Restaurants	-	-	-	-	-	-	-
Car Rental	-	-	-	-	-	-	-
Air Lines/Travel Agents	-	-	-	-	-	-	-
Entertainment/Recreation	-	-	-	-	-	-	-
Service Stations	-	-	-	-	-	-	-
Healthcare	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-	-
Cash Advances	-	-	-	-	-	-	-
ATM Cash Withdrawals	-	-	-	-	-	-	-
Other/Unclassified	-	-	-	-	-	-	-
VISA Credit	-	-	-	-	-	-	-
Total Net Charges:	-	-	-	-	-	-	-
Total Checking:	-	-	-	-	-	-	2,275.00
Total Expenses:	-	-	-	-	-	-	2,275.00

END OF STATEMENT FOR THIS ACCOUNT

2023 TAX REPORTING STATEMENT

JOSHUA E BROWN

Account No

Customer Service 800-235-7637

Recipient ID No

Payer's Fed ID Number 04-3523567

Form 1099-MISC*

2023 Miscellaneous Information

Copy 8 for Recipient
(OMB No. 1545-0115)

2 Royalties	...	...	...	...	16 State Tax Withheld	...	...	0.00	...	...	0.00
3 Other Income	...	...	...	...	17 State/Payer's State No	...	...	0.00	...	...	0.00
4 Federal Income Tax Withheld	...	...	...	...	18 State Income	...	...	0.00	...	...	0.00
8 Substitute Payments in Lieu of Dividends or Interest	...	...	...	...		...	...	0.00	...	...	0.00

Summary of 2023 Proceeds From Broker and Barter Exchange Transactions

1099-B Section	Total Proceeds	Total Cost Basis	Total Market Discount	Total Wash Sales	Realized Gain/Loss	Federal Income Tax Withheld
Short-term transactions for which basis is reported to the IRS	14,803.96	15,228.90	0.00	0.00	-424.94	0.00
Short-term transactions for which basis is not reported to the IRS	0.00	0.00	0.00	0.00	0.00	0.00
Long-term transactions for which basis is reported to the IRS	45,988.56	51,786.82	0.00	0.00	-5,798.26	0.00
Long-term transactions for which basis is not reported to the IRS	0.00	0.00	0.00	0.00	0.00	0.00
Transactions for which basis is not reported to the IRS and Term is Unknown	0.00	0.00	0.00	0.00	0.00	0.00
	60,792.52	67,015.72	0.00	0.00	-6,223.20	0.00

1099-B amounts are reported individually to the IRS. Refer to the Form 1099-B sections in this statement, if applicable.
The disallowed loss is included in the cost basis, therefore, it is calculated into the realized gain/loss.

Summary of 2023 Original Issue Discount

Total Original Issue Discount	0.00	Total Original Issue Discount - REMIC	0.00
Total Original Issue Discount on U.S. Treasury Obligations	0.00	Original Issue Discount (OID) amounts are reported individually to the IRS. Refer to the Form	
Total Original Issue Discount on Tax-Exempt Obligations	0.00	1099-OID pages in this statement, if applicable	

2023 TAX REPORTING STATEMENT

JOSHUA E BROWN

Account No

Customer Service

800-235-7637

Recipient ID No

Payer's Fed ID Number. 04-3523567

ORM 1099-B*

2023 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No

Short-term transactions for which basis is reported to the IRS --report on Form 8949 with Box A checked and/or Schedule D, Part I
proceeds are reported as gross proceeds unless otherwise indicated (a). (This Label is a Substitute for Boxes 2, 5, 6 & 12)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description of property, Stock or Other Symbol, CUSIP										
Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State 16 State Tax Withheld
ISHARES TR USD INV GRDE ETF, USIG, 464288620										
Sale	2,000	08/02/23	10/27/23	94.20	98.36			-4.16		
Subtotals				1,272.20	1,332.39					
SPDR PORTFOLIO LONG TERM TREASURY ETF, SPTL, 78464A664										
Sale	17,000	07/21/23	10/27/23	423.47	504.90			-81.43		
Sale	2,000	10/19/23	10/27/23	49.82	49.23			0.59		
Subtotals				473.29	554.13					
VANGUARD CHARLOTTE FDS TOTAL INTL BD ETF, BNDX, 92203J407										
Sale	2,000	11/01/22	10/27/23	95.38	95.71			-0.33		
Sale	13,000	01/20/23	10/27/23	619.94	632.97			-13.03		
Sale	4,000	07/21/23	10/27/23	190.74	195.32			-4.58		
Subtotals				906.06	924.00					
VANGUARD DEVELOPED MARKETS INDEX FUND ET, VEA, 921943858										
Sale	10,000	11/01/22	10/27/23	415.61	390.47			25.14		
Sale	7,000	07/05/23	10/27/23	290.92	320.53			-29.61		
Sale	3,000	09/05/23	10/27/23	124.68	138.53			-11.85		
Sale	1,000	10/03/23	10/27/23	41.56	42.60			-1.04		
Sale	1,000	10/19/23	10/27/23	41.58	42.74			-1.16		
Subtotals				914.35	932.87					

2023 TAX REPORTING STATEMENT

JOSHUA E BROWN

Account No

Recipient ID No

Customer Service. 800-235-7637

Payer's Fed ID Number 04-3523567

ORM 1099-B*

2023 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No.

ong-term transactions for which basis is reported to the IRS --report on Form 8949 with Box D checked and/or Schedule D, Part I)
roceeds are reported as gross proceeds unless otherwise indicated (a). (This Label is a Substitute for Boxes 2, 5, 6 & 12)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description of property, Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State State Tax Withheld
SHARES CORE S&P US GROWTH ETF, IUSG, 464287671										
Sale	3 000	01/08/21	10/27/23	272.95	269.70			3.25		
Sale	7 000	02/08/21	10/27/23	636.88	651.26			-14.38		
Sale	10 000	03/08/21	10/27/23	909.83	877.50			32.33		
Sale	6 000	04/08/21	10/27/23	545.90	567.90			-22.00		
Sale	9 000	05/10/21	10/27/23	818.85	861.57			-42.72		
Sale	8 000	06/08/21	10/27/23	727.87	771.12			-43.25		
Sale	3 000	07/08/21	10/27/23	272.95	306.42			-33.47		
Sale	4 000	09/08/21	10/27/23	363.93	436.22			-72.29		
Sale	1 000	09/14/21	10/27/23	90.98	107.59			-16.61		
Sale	8 000	10/08/21	10/27/23	727.87	835.27			-107.40		
Sale	3 000	11/08/21	10/27/23	272.95	343.41			-70.46		
Sale	24 000	01/28/22	10/27/23	2,183.60	2,469.36			-285.76		
Sale	8 000	05/13/22	10/27/23	727.87	709.92			17.95		
Subtotals				8,552.43	9,207.24					
SHARES CORE S&P US VALUE ETF, IUSV, 464287663										
Sale	9 000	11/13/20	10/27/23	644.06	536.74			107.32		
Sale	6 000	12/08/20	10/27/23	429.37	371.52			57.85		
Sale	7 000	01/08/21	10/27/23	500.93	446.53			54.40		
Sale	12 000	02/08/21	10/27/23	858.74	775.44			83.30		
Sale	9 000	03/08/21	10/27/23	844.06	609.66			234.40		

2023 TAX REPORTING STATEMENT

JOSHUA E BROWN

Account No

Recipient ID No

Customer Service

800-235-7637

Payer's Fed ID Number

04-3523567

ORM 1099-B*

2023 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No

ong-term transactions for which basis is reported to the IRS ---report on Form 8949 with Box D checked and/or Schedule D, Part II
roceeds are reported as gross proceeds unless otherwise indicated (a). (This Label is a Substitute for Boxes 2, 5, 6 & 12)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description of property, Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State Tax	16 State Tax Withheld
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SHARES TR USD INV GRDE ETF, USIG, 464288620

Sale	1 000	04/08/21	10/27/23	47 12	59 39			-12 27			
Sale	9 000	05/10/21	10/27/23	424 08	537 26			-113 18			
Sale	9 000	06/08/21	10/27/23	424 08	539 46			-115 38			
Sale	7 000	07/08/21	10/27/23	329 84	426 93			-97 09			
Sale	11 000	09/08/21	10/27/23	518 32	667 48			-149 16			
Sale	6 000	09/14/21	10/27/23	282 72	367 26			-84 54			
Sale	10 000	10/08/21	10/27/23	471 20	597 10			-125 90			
Sale	12 000	11/08/21	10/27/23	565 44	726 34			-160 90			
Sale	25 000	01/26/22	10/27/23	1,177 99	1,456 13			-278 14			
Sale	13 000	02/08/22	10/27/23	612 55	743 21			-130 66			
Sale	9 000	05/13/22	10/27/23	424 08	466 11			-42 03			
Sale	8 000	07/14/22	10/27/23	376 96	409 04			-32 08			
Subtotals				5,654.38	6,995.71						

VANGUARD CHARLOTTE FDS TOTAL INTL BD ETF, BNDX, 92203J407

Sale	10 000	07/14/22	10/27/23	476 88	499 50			-22 62			
Sale	11 000	10/12/22	10/27/23	524 57	518 23			6 34			
Subtotals				1,001.45	1,017.73						

VANGUARD DEVELOPED MARKETS INDEX FUND ET, VEA, 921943658

Sale	3 000	04/08/21	10/27/23	124 68	150 87			-26 19			
Sale	1 000	04/08/21	10/27/23	41 56	48 81			-7 25			

2023 TAX REPORTING STATEMENT

JOSHUA E BROWN

Account No

Recipient ID No

Customer Service 800-235-7637

Payer's Fed ID Number 04-3523567

ORM 1099-B*

2023 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No

Long-term transactions for which basis is reported to the IRS --report on Form 8949 with Box D checked and/or Schedule D, Part II
Proceeds are reported as gross proceeds unless otherwise indicated (a). (This Label is a Substitute for Boxes 2, 5, 6 & 12)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description of property, Stock or Other Symbol, CUSIP

Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State Income Tax Withheld
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/ANGUARD INTL EQUITYINDEX FDS FTSE EMR M, VWQ, 922042858

Sale 3 000 10/12/22 10/27/23 113.63 108.29 5.34

Subtotals

2,785.10 3,856.84

/ANGUARD RUSSELL 2000 ETF, VTWO, 922060664

Sale 2 000 09/08/21 10/27/23 131.06 181.29 -50.23

Sale 1 000 09/28/21 10/27/23 85.53 97.61 -32.08

Sale 3 000 10/08/21 10/27/23 196.59 271.06 -74.47

Sale 1 000 11/08/21 10/27/23 65.53 98.62 -33.09

Sale 6 000 11/19/21 10/27/23 393.18 566.76 -173.58

Sale 16 000 01/26/22 10/27/23 1,048.47 1,311.52 -263.05

Sale 1 000 02/08/22 10/27/23 65.53 81.40 -15.87

Subtotals

1,985.89 2,608.28

/ANGUARD SCOTTS DALE FDS MTG-BKD SECS ETF, VMBS, 92206C771

Sale 5 000 11/13/20 10/27/23 213.56 273.09 -59.53

Sale 3 000 12/08/20 10/27/23 128.14 162.26 -34.12

Sale 4 000 01/08/21 10/27/23 170.85 216.34 -45.49

Sale 2 000 01/13/21 10/27/23 85.42 107.90 -22.48

Sale 8 000 02/08/21 10/27/23 341.70 432.85 -90.95

Sale 7 000 03/08/21 10/27/23 298.98 375.31 -76.33

Sale 9 000 04/08/21 10/27/23 384.41 481.23 -96.82

Sale 8 000 05/10/21 10/27/23 341.70 428.94 -87.24

2023 TAX REPORTING STATEMENT

JOSHUA E BROWN

Account No

Recipient ID No

Customer Service

800-235-7637

Payer's Fed ID Number. 04-3523567

Summary of 2023 Supplemental Information Not Reported to the IRS

Margin Interest Paid	0.00	Currency Realized Gain/Loss (USD)	0.00
Tax Exempt Investment Expense	0.00	Actual Payment Shortfall	.00
Accrued Interest Paid on Purchases	0.00	Addition to Basis	0.00
Proceeds Investment Expenses	0.00	Account Fees	761.01
Severance Tax	0.00	Short Dividends	.00
Administrative Expenses	.00	Money Market Realized Gain/Loss	.00
Non-deductible Generic Expenses	0.00	Short/Long Term Realized Gain/Loss	.00
Deductible Generic Expenses	0.00	Mortgage Pool Statement (MBS)	.00

2023 SUPPLEMENTAL INFORMATION

JOSHUA E BROWN

Account No

Customer Service. 800-235-7837

Recipient ID No

Payer's Fed ID Number. 04-3523587

Note: This information is not reported to the IRS. It may assist you in tax return preparation.

Details of 1099-DIV Transactions

Ordinary Dividends and Distributions Detail

Date	1a Total		Dividend Distributions	Short-Term Capital Gains	1b Qualified Dividends	2e Section 897		5 Section 199A		12 Exempt Interest Dividends	13 Specified Private Activity Bond Interest Dividends		7 Foreign Tax Paid
	Ordinary Dividends (includes 1b, 2e & 5)					Ordinary Dividends		Dividends					
TOTALS	1,703.21		109.07	0.00	1,594.14	0.00	0.00	0.00		442.32	26.40		135.07

Short-term capital gain distributions reported on monthly/quarterly account statements are included in 1a Total Ordinary Dividends on Form 1099-DIV

Other Distributions, Tax and Expense Detail

Date	3 Non Dividend Distribution		4 Federal Income Tax Withheld	14 State		16 State Tax Withheld		6 Investment Expenses (n)		9 Cash Liquidation Distribution		10 Noncash Liquidation Distribution	

USSELL TAX MANAGED REAL ASSETS M, RTXMX, 78250F224

12/19/23 56.23

AX EXEMPT BOND CLASS M, RBCUX, 78250H887

08/02/23 7.02

09/05/23 7.21

10/03/23 5.85

11/02/23 11.66

12/04/23 10.53

12/19/23 16.18

Subtotals 58.45

AX EXEMPT HIGH YIELD BOND CL M, RHYTX, 78250H725

08/02/23 6.04

09/05/23 6.83

10/03/23 5.31

11/02/23 10.70

12/04/23 9.68

2023 SUPPLEMENTAL INFORMATION

JOSHUA E BROWN

Account No [REDACTED] Customer Service 800-235-7637

Recipient ID No [REDACTED] Payer's Fed ID Number 04-3523587

Note: This information is not reported to the IRS. It may assist you in tax return preparation.

Details of 1099-INT Transactions

Interest Income Details, Taxable Obligations

Description, Symbol, CUSIP					1 Interest Income	6 Foreign Tax Paid	11 Bond Premium	Noncovered Bond Premium	10 Market Discount	Noncovered Market Discount
BANK DEPOSIT SWEEP PROGRAM, QPRMQ, FDIC66808										
Date										
07/31/23					6.12					
08/31/23					1.60					
09/29/23					1.55					
10/31/23					1.46					
11/30/23					2.66					
12/29/23					3.05					
Subtotals					16.44					
TOTALS					16.44	0.00	0.00	0.00	0.00	0.00

Interest Income Details, Investment Expenses and Withholding

Description, Symbol, CUSIP					4 Federal Income Tax Withheld	15 State Tax Withheld	17 State Tax Withheld	5 Investment Expenses
BANK DEPOSIT SWEEP PROGRAM, QPRMQ, FDIC66806								
Date								
07/31/23					1.47			
08/31/23					0.38			
09/29/23					0.37			
10/31/23					0.35			
11/30/23					0.64			
12/29/23					0.73			
Subtotals					3.94			
TOTALS					3.94			0.00

2023 SUPPLEMENTAL INFORMATION

JOSHUA E BROWN
 Account No [REDACTED]
 Recipient ID No [REDACTED]
 Customer Service 800-235-7637
 Payer's Fed ID Number 04-3523567

Note: This information is not reported to the IRS. It may assist you in tax return preparation.

Foreign Income and Taxes Summary

US schedule lists all income and foreign tax by country Foreign income and tax from mutual funds is listed in a separate section with a country designation of "RIC"

Country	Security description	CUSIP	Nonqualified	Dividends	Qualified	Interest	Total Foreign Income	Foreign Tax Paid
RIC								
	TAX-MANAGED INTNL EQUITY CL M	78250G222	897.63		0.00	0.00	897.63	135.07
	TOTAL RICs		897.63		0.00	0.00	897.63	135.07

Total Foreign Source Income utilizes the "Total" column for RICs which may not always be supplied
 N/A - Qualified Foreign Source Income utilizes the "Qualified" column for RICs which may not always be supplied

FORM 1040		WAGES RECEIVED AND TAXES WITHHELD			STATEMENT 1	
T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX MEDICARE TAX
T	WAKULLA BRD PUBLIC INSTRUCTION	14,592.				2,042. 478.
S	WAKULLA BRD PUBLIC INSTRUCTION	21,873.	476.			2,521. 590.
T	JOSHUA E BROWN LLC	60,000.	4,584.			3,720. 870.
TOTALS		96,465.	5,060.			8,283. 1,938.

FORM 1040		TAX-EXEMPT INTEREST	STATEMENT 2
NAME OF PAYER			AMOUNT
NATIONAL FINANCIAL SERVICES LLC			442.
TOTAL TO FORM 1040, LINE 2A			442.

FORM 1040		QUALIFIED DIVIDENDS	STATEMENT 3
NAME OF PAYER		ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
MERRILL LYNCH, PIERCE, FENNER & SMITH INC		1,085.	400.
NATIONAL FINANCIAL SERVICES LLC		1,703.	1,594.
TOTAL INCLUDED IN FORM 1040, LINE 3A			1,994.

FORM 1040		TAX	STATEMENT 4
DESCRIPTION			AMOUNT
FROM QUALIFIED DIVIDENDS AND CAPITAL GAIN WORKSHEET			114,113.
TOTAL TO FORM 1040, LINE 16			114,113.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824	STATEMENT 9
DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	1,000.	
TOTAL TO SCHEDULE D, PART II, LINE 11	1,000.	

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 10
1. ENTER THE AMOUNT FROM FORM 1040, LINE 15		487,781.
2. ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT		3,000.
3. COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		490,781.
4. ENTER THE SMALLER OF LINE 2 OR LINE 3		3,000.
5. ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT		439.
6. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15		
7. ADD LINES 4 AND 6		3,000.
8. SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-		0.
9. ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT		5,270.
10. ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	2,561.	
12. ADD LINES 10 AND 11		2,561.
13. LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		2,709.

SCHEDULE E	OTHER EXPENSES	STATEMENT 11
RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327		
DESCRIPTION	AMOUNT	
PEST CONTROL	515.	
BANK FEES	35.	
PLACEMENT FEES	250.	
AMORTIZATION	47.	
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		847.

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 16
TRES PADRES FARM LLC		5,130.
JOSHUA E. BROWN LLC		-261,955.
ROBINSON BROWN INVESTMENT GROUP LLC		-246,469.
TIDE CREEK HOLDINGS LLC		-1,750.
AMOUNT TO FORM 8960, LINE 4B		-505,044.

FORM 8582	ACTIVE RENTAL OF REAL ESTATE - PART IV			STATEMENT 17	
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327	3,038.	0.	-4,823.		-1,785.
TOTALS	3,038.	0.	-4,823.		-1,785.

FORM 8582	ALLOCATION OF UNALLOWED LOSSES - PART VII			STATEMENT 18	
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS	
RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327	SCH E	1,785.	1.000000000	1,785.	
TOTALS		1,785.	1.000000000	1,785.	

FORM 8582	ALLOWED LOSSES - PART VIII			STATEMENT 19	
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS	
RENTAL - 5367 DAWN COURT APT A AND B, TALLAHASSEE, FL 32327	SCH E	4,823.	1,785.	3,038.	
TOTALS		4,823.	1,785.	3,038.	

FORM 8582

MODIFIED AGI

STATEMENT 21

INCOME

WAGES, SALARIES, TIPS ETC.		96,465.
DIVIDEND INCOME		2,788.
TAXABLE REFUNDS		
ALIMONY RECEIVED		
TAXABLE IRA DISTRIBUTIONS		
TAXABLE PENSIONS AND ANNUITIES		
UNEMPLOYMENT COMPENSATION		
OTHER INCOME		

INTEREST INCOME	1,088.	
ADD: SERIES EE AND I EXCLUSION		

BUSINESS INCOME OR LOSS	1,750.	1,088.
ADD: PASSIVE LOSSES		
SUBTRACT: PASSIVE INCOME		

SALE OF ASSETS (BEFORE CAPITAL LOSS LIMITATION)	-5,709.	1,750.
ADD: PASSIVE/RREA PROFESSIONAL LOSSES		
SUBTRACT: PASSIVE INCOME		

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS	LIMITED 503,294.	-3,000.
ADD: PASSIVE/RREA PROFESSIONAL/PTP LOSSES	3,038.	
SUBTRACT: PASSIVE INCOME	-3,038.	

FARM OR FARM RENTAL INCOME OR LOSS		503,294.
ADD: PASSIVE/RREA PROFESSIONAL LOSSES		
SUBTRACT: PASSIVE INCOME		

TOTAL INCOME		602,385.
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ADJUSTMENTS

MOVING EXPENSES
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION
PENALTY ON EARLY WITHDRAWAL OF SAVINGS
ALIMONY PAID
KEOGH/SEP DEDUCTION
OTHER ADJUSTMENTS
CHARITABLE CONTRIBUTIONS

TOTAL ADJUSTMENTS

TOTAL TO FORM 8582, LINE 6		602,385.
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