

General Information

Name: Mr Clayton Odell Rooks III

PID 268967

AGENCY INFORMATION

Organization	Suborganization	Title
Jackson County	Elected Constitutional Officer	Clerk of Courts

CANDIDATE FOR

Position	Agency Name	Position sought or held
Clerk of the Courts and Comptroller	Jackson County	Jackson County Clerk of the Courts and Comptroller

Net WorthMy Net Worth as of December 31, 2023 was \$ 870,299.00.

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 \$ 128,600.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Vacation home 109 28th St. Mexico Beach, Florida	\$ 518,312.00
Personal Residence 2438 Fillmore Dr Marianna, Florida	\$ 256,892.00
Hancock Bank	\$ 22,900.89
Truist Bank	\$ 8,898.35
Truist Bank MMA	\$ 7,975.01
Coca Cola Stock	\$ 1,853.17
Coruis Investments LLC	\$ 2,500.00
AXA Retirement Account	\$ 84,472.62
Wells Fargo Retirement Account	\$ 49,622.07
Hancock Bank-Savings	\$ 2,105.62
Hancock Bank Certificate of Deposit	\$ 89,001.55

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
PeopleSouth Bank	2260 Hwy 71 Marianna, Florida 32448	\$ 304,000.00

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.

Clayton Odell Rooks III

Digitally signed: 05/30/2024

Filed with COE: 05/30/2024

Mail Form 4868 to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0045

DO NOT MAIL

▼ DETACH HERE ▼

Form 4868 Department of the Treasury Internal Revenue Service		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return For calendar year 2023, or other tax year beginning , 2023, ending		1032 06/15/23 2023	
Part I Identification			Part II Individual Income Tax		
1 CLAYTON O ROOKS, III AMY L ROOKS CLAYTON O. ROOKS, CPA 2438 FILLMORE DR MARIANNA, FL 32448			4 Estimate of total tax liability for 2023 .. \$ 28,723. 5 Total 2023 payments 29,383. 6 Balance due. Subtract line 5 from line 4. See instructions..... 0. 7 Amount you're paying (see instructions)..... 0.		
2 ***-**-****			3 ***-**-****		
			8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions..... ☐ 9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding ☐		

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

See separate instructions.

Your first name and middle initial
CLAYTON O ROOKS, III

Last name

Your social security number
-**-*

If joint return, spouse's first name and middle initial
AMY L ROOKS

Last name

Spouse's social security number
-**-*

Home address (number and street). If you have a P.O. box, see instructions.
2438 FILLMORE DRIVE

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.
MARIANNA, FL 32448

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

☐ You ☐ Spouse

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):		(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
If more than four dependents, see instructions and check here ☐	(1) First name Last name			Child tax credit	Credit for other dependents
	MATTIE E ROOKS	***-**-****	Daughter	☐	☒
				☐	☐
				☐	☐
				☐	☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) 1a 152,057.

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

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

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

e Taxable dependent care benefits from Form 2441, line 26 1e

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

g Wages from Form 8919, line 6 1g

h Other earned income (see instructions) 1h

i Nontaxable combat pay election (see instructions) 1i

z Add lines 1a through 1h 1z 152,057.

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

2a Tax-exempt interest 2a

3a Qualified dividends 3a 10.

4a IRA distributions 4a

5a Pensions and annuities 5a 42,096.

6a Social security benefits 6a

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

8 Additional income from Schedule 1, line 10 8 479.

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** 9 219,003.

10 Adjustments to income from Schedule 1, line 26 10 34.

11 Subtract line 10 from line 9. This is your **adjusted gross income** 11 218,969.

12 **Standard deduction or itemized deductions** (from Schedule A) 12 43,785.

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

14 Add lines 12 and 13 14 43,785.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** 15 175,184.

Attach Sch. B if required.

b Taxable interest 2b 2,427.

b Ordinary dividends 3b 67.

b Taxable amount 4b 25,384.

b Taxable amount 5b 38,589.

b Taxable amount 6b

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			16	29,155.
	2	☐ 4972	3	☐	17	
	17	Amount from Schedule 2, line 3			18	29,155.
	18	Add lines 16 and 17			19	500.
	19	Child tax credit or credit for other dependents from Schedule 8812			20	
	20	Amount from Schedule 3, line 8			21	500.
	21	Add lines 19 and 20			22	28,655.
	22	Subtract line 21 from line 18. If zero or less, enter -0-			23	68.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21			24	28,723.
	24	Add lines 22 and 23. This is your total tax				
Payments	25	Federal income tax withheld from:			25d	29,383.
	a	Form(s) W-2	25a	21,987.		
	b	Form(s) 1099	25b	7,396.		
	c	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c				
	26	2023 estimated tax payments and amount applied from 2022 return			26	
	27	Earned income credit (EIC)			27	
	28	Additional child tax credit from Schedule 8812			28	
	29	American opportunity credit from Form 8863, line 8			29	
	30	Reserved for future use			30	
31	Amount from Schedule 3, line 15			31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits			32		
33	Add lines 25d, 26, and 32. These are your total payments			33	29,383.	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid			34	660.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here. ☐			35a	660.
	b	Routing number				
	c	Type: ☒ Checking ☐ Savings				
	d	Account number				
	36	Amount of line 34 you want applied to your 2024 estimated tax			36	
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.			37	
	38	Estimated tax penalty (see instructions)			38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. ☒ Yes. Complete below. ☐ No					
	Designee's name Clayton Rooks		Phone no. 850-718-8236		Personal identification number (PIN) [REDACTED]	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Your signature		Date	Your occupation EMPLOYEE	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation EMPLOYEE	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)	
	Phone no. (850) [REDACTED]		Email address			
Paid Preparer Use Only	Preparer's name Clayton Rooks		Preparer's signature Clayton Rooks		Date	PTIN [REDACTED]
	Firm's name CLAYTON O. ROOKS, CPA		Firm's address 2438 FILLMORE DR MARIANNA, FL 32448		Check if: ☒ Self-employed	
	Firm's address 2438 FILLMORE DR MARIANNA, FL 32448		Firm's EIN		Phone no. 850- [REDACTED]	
	Firm's EIN					

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

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

CLAYTON O ROOKS, III AND AMY L ROOKS

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	479.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount:	8z	
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	479.

Part II Adjustments to Income			
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.	12	
13	Health savings account deduction. Attach Form 8889.	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE.	15	34.
16	Self-employed SEP, SIMPLE, and qualified plans.	16	
17	Self-employed health insurance deduction.	17	
18	Penalty on early withdrawal of savings.	18	
19a	Alimony paid.	19a	
b	Recipient's SSN.		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction.	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit.	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c	
d	Reforestation amortization and expenses.	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.	24e	
f	Contributions to section 501(c)(18)(D) pension plans.	24f	
g	Contributions by certain chaplains to section 403(b) plans.	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.	26	34.

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

CLAYTON O ROOKS, III AND AMY L ROOKS

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	68.
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)

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

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.		18
19	Reserved for future use.		19
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.		21 68.

Schedule 2 (Form 1040) 2023

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

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

CLAYTON O ROOKS, III AND AMY L ROOKS

Your social security number

-**-*

Medical and Dental Expenses

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

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

Taxes You Paid

5	State and local taxes.		
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box. ☒	5a	2,160.
b	State and local real estate taxes (see instructions)	5b	4,318.
c	State and local personal property taxes	5c	
d	Add lines 5a through 5c	5d	6,478.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	6,478.
6	Other taxes. List type and amount:	6	
7	Add lines 5e and 6.	7	6,478.

Interest You Paid

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box. ☐		
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	20,003.
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
c	Points not reported to you on Form 1098. See instructions for special rules.	8c	
d	Reserved for future use	8d	
e	Add lines 8a through 8c	8e	20,003.
9	Investment interest. Attach Form 4952 if required. See instructions	9	
10	Add lines 8e and 9.	10	20,003.

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	11	17,304.
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	
13	Carryover from prior year	13	
14	Add lines 11 through 13	14	17,304.

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions.	15	0.
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount:	16	0.
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Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	43,785.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box. ☐		

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

CLAYTON O ROOKS, III AND AMY L ROOKS

Your social security number

-**-*

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: AMERICAN INSTITUTE OF CPAS FIRST FEDERAL BANK OF FLORIDA HANCOCK WHITNEY JACKSON COUNTY TEACHERS CREDIT UNION SUNTRUST	58. 15. 1,906. 1. 447.
2 Add the amounts on line 1.	2,427.
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.	2,427.

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: COCA COLA PRUDENTIAL FINANCIAL, INC	57. 10.
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.	67.

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.

	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
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.		X

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

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**

Name of proprietor

CLAYTON O ROOKS, III

Social security number (SSN)

-**-*

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

ACCOUNTING SERVICES

B Enter code from instructions

541219

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

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

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

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

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

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

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	24,223.
2	Returns and allowances.	2	
3	Subtract line 2 from line 1.	3	24,223.
4	Cost of goods sold (from line 42).	4	15,686.
5	Gross profit. Subtract line 4 from line 3.	5	8,537.
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	8,537.

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

8	Advertising.	8	4,912.	18	Office expense (see instructions).	18	
9	Car and truck expenses (see instructions).	9	2,515.	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	233.
15	Insurance (other than health).	15		23	Taxes and licenses.	23	76.
16	Interest (see instr.):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.).	16a		a	Travel.	24a	
b	Other.	16b		b	Deductible meals (see instructions).	24b	22.
17	Legal and professional services.	17		25	Utilities.	25	
				26	Wages (less employment credits).	26	
				27a	Other expenses (from line 48).	27a	300.
				b	Energy efficient commercial buildings deduction (attach Form 7205).	27b	

28 Total expenses before expenses for business use of home. Add lines 8 through 27b. 28 8,058.

29 Tentative profit or (loss). Subtract line 28 from line 7. 29 479.

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: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. 30

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.

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.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35
36	Purchases less cost of items withdrawn for personal use.	36 15,686.
37	Cost of labor. Do not include any amounts paid to yourself.	37
38	Materials and supplies.	38
39	Other costs	39
40	Add lines 35 through 39.	40 15,686.
41	Inventory at end of year.	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42 15,686.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for: a Business b Commuting (see instructions) c Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

Dues and Subscriptions	300.
48 Total other expenses. Enter here and on line 27a	48 300.

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

CLAYTON O ROOKS, III AND AMY L ROOKS

-**-*

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	CORUIS INVESTMENTS LLC	P		46-2986090		
B						
C						
D						

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29 a Totals					
b Totals					
30 Add columns (h) and (k) of line 29a				30	
31 Add columns (g), (i), and (j) of line 29b				31	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A	American Institute of certified Public	*****6154
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34 a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a			35	
36 Add columns (c) and (e) of line 34b			36	
37 Total estate and trust income or (loss). Combine lines 35 and 36			37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **17**

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

CLAYTON O ROOKS, III

Social security number of person
with self-employment income

-**-*

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

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

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

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

1a

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

1b

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

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

2

479.

3 Combine lines 1a, 1b, and 2.

3

479.

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

4a

442.

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

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

4b

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax.

4c

442.

Exception: If less than \$400 and you had **church employee income**, enter -0- and continue.

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

5a

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

5b

0.

6 Add lines 4c and 5b.

6

442.

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

7

160,200.

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

8a

129,573.

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

8b

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

8c

d Add lines 8a, 8b, and 8c.

8d

129,573.

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

9

30,627.

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

10

55.

11 Multiply line 6 by 2.9% (0.029).

11

13.

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

12

68.

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

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

13

34.

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

Schedule SE (Form 1040) 2023

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Name(s) shown on return

CLAYTON O ROOKS, III AND AMY L ROOKS

Your social security number

-**-*

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	218,969.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	218,969.
4	Number of qualifying children under age 17 with the required social security number	4	
5	Multiply line 4 by \$2,000	5	0.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	500.
8	Add lines 5 and 7	8	500.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	500.
13	Enter the amount from Credit Limit Worksheet A	13	29,155.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	500.

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

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

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27. ☐		
16a Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.		16a 0.
b Number of qualifying children under 17 with the required social security number: _____ X \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27.		16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17 Enter the smaller of line 16a or line 16b.		17
18a Earned income (see instructions).		18a
b Nontaxable combat pay (see instructions).		18b
19 Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result.		19
20 Multiply the amount on line 19 by 15% (0.15) and enter the result. Next. On line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.		20

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.		21
22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13.		22
23 Add lines 21 and 22.		23
24 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		24
25 Subtract line 24 from line 23. If zero or less, enter -0-.		25
26 Enter the larger of line 20 or line 25. Next, enter the smaller of line 17 or line 26 on line 27.		26

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28.	27	0.
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Schedule 8812 (Form 1040) 2023

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue ServiceAttach 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

CLAYTON O ROOKS, III AND AMY L ROOKS

Your taxpayer identification number

-**-*

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	CLAYTON O ROOKS, III	***-**-****	445.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	445.	
3	Qualified business net (loss) carryforward from the prior year.	3	931.)	
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 or (loss) (see instructions)	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	(0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		0.
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10		0.
11	Taxable income before qualified business income deduction (see instructions).	11	175,184.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	10.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	175,174.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		35,035.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).	15		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(486.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)	

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8995 (2023)

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist***Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status***To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

For tax year

20 23Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

CLAYTON O ROOKS, III AND AMY L ROOKS

Taxpayer identification number

-**-*

Preparer's name

Clayton Rooks

Preparer tax identification number

[REDACTED]

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you?	☒	☐	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☒	☐	
List those documents provided by the taxpayer, if any, that you relied on:			

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒	☐	☐
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (Rev. 11-2023)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

► Go to www.irs.gov/Form8948 for instructions and the latest information.

Attachment Sequence No. 173

Name(s) on tax return	Tax year of return	Taxpayer's identifying number
CLAYTON O ROOKS, III AND AMY L ROOKS	2023	***-**-****
Preparer's name		Preparer Tax Identification Number (PTIN)
Clayton Rooks		[REDACTED]

Three out of four taxpayers now use IRS e-file. Go to www.irs.gov/efile for details on using IRS e-file. The benefits of electronic filing include the following.

- Faster refunds
- More accurate returns
- Secure transmissions
- Easier filing method
- E-payment options
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

- 1 ☒ Taxpayer chose to file this return on paper.
- 2 ☐ The preparer received a waiver from the requirement to electronically file the tax return.

Waiver Reference Number _____ Approval Letter Date _____

- 3 ☐ The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.
- 4 ☐ This return was rejected by IRS *e-file* and the reject condition could not be resolved.

Reject code: Number of attempts to resolve reject:

- 5 ☐ The preparer's e-file software package does not support Form _____ or Schedule _____ attached to this return.

- 6 Check the box that applies and provide additional information if requested.

- a ☐ The preparer is ineligible to file electronically because IRS *e-file* does not accept foreign preparers without social security numbers who live and work abroad.
- b ☐ The preparer is ineligible to participate in IRS *e-file*.
- c ☐ Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

Form 4562

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service

Name(s) shown on return

CLAYTON O ROOKS, III AND AMY L ROOKS

Identifying number

-**-*

Business or activity to which this form relates

Schedule C - CLAYTON O ROOKS, III

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B — Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

L 06/22/23

Form 4562 (2023)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24 a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24 b** If 'Yes,' is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.							25	
26 Property used more than 50% in a qualified business use:								
PRINTER, COP	10/29/05	100.0	320.		5.0	S/L HY		
27 Property used 50% or less in a qualified business use:								
TOYOTA TUNDR	5/01/17	24.00						
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	0.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	0.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles).	3,840											
31 Total commuting miles driven during the year.												
32 Total other personal (noncommuting) miles driven.	12,160											
33 Total miles driven during the year. Add lines 30 through 32.	16,000											
34 Was the vehicle available for personal use during off-duty hours?		X										
35 Was the vehicle used primarily by a more than 5% owner or related person?		X										
36 Is another vehicle available for personal use?	X											

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year.				43	
44 Total. Add amounts in column (f). See the instructions for where to report.				44	

See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return

Identifying number	
--------------------	--

CLAYTON O ROOKS, III AND AMY L ROOKS

* * * — * * — * * * *

Part I	2023 Passive Activity Loss
--------	----------------------------

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a)).....	1a	
1b	Activities with net loss (enter the amount from Part IV, column (b)).....	1b	()
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c)).....	1c	()
1d	Combine lines 1a, 1b, and 1c.....	1d	

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))		
2b	Activities with net loss (enter the amount from Part V, column (b))	(	)
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))	(	25 .)
2d	Combine lines 2a, 2b, and 2c		-25

3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3	-25
---	-----------------	------------

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II	Special Allowance for Rental Real Estate Activities With Active Participation
---------	---

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3.	4	
5	Enter \$150,000. If married filing separately, see instructions.	5	
6	Enter modified adjusted gross income, but not less than zero. See instructions.	6	219,003.
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5.	7	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions.	8	
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions.	9	0

Part III	Total Losses Allowed
----------	----------------------

10	Add the income, if any, on lines 1a and 2a and enter the total.	10
11	Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return.	11

Part IV	Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.
----------------	--

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 1a, 1b, and 1c . . .					

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2023)

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

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
CORUIS INVESTMENTS LLC			25.		25.
Total. Enter on Part I, lines 2a, 2b, and 2c . . .			25.		

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

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.			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
CORUIS INVESTMENTS LLC	Sch E Ln 28	25.	1.000000	25.
Total.		25.	1.00	25.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
CORUIS INVESTMENTS LLC	Sch E Ln 28	25.	25.	0.
Total.		25.	25.	0.

Form 8582 (2023)

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total		0.	1.00	0.	0.

Name of activity:

Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total		0.	1.00	0.	0.

Form 8582 (2023)

Copy C-For EMPLOYEE'S RECORDS (See Notice to Employee on the back of Copy B.)		41-0852411 OMB No. 1545-0008	
a Employee's soc. sec. no. XXX-XX-XXXX	1 Wages, tips, other comp. 32385.00	2 Federal income tax withheld 3190.00	
	3 Social security wages 32385.00	4 Social security tax withheld 2007.87	
b Employer ID number (EIN) 20-2658248	5 Medicare wages and tips 32385.00	6 Medicare tax withheld 469.58	
c Employer's name, address, and ZIP code ALDAY-HOWELL ENGINEERING, INC. P O BOX 494 MARIANNA FL 32447			
d Control number 28			
e Employee's name, address, and ZIP code Suff. AMY L. ROOKS 2438 FILLMORE DR MARIANNA FL 32448			
7 Social security tips	8 Allocated tips	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement **2023** Dept. of the Treasury - IRS
This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. DAA

Copy 2-To Be Filed With Employee's State, City, or Local Income Tax Return.		41-0852411 OMB No. 1545-0008	
a Employee's soc. sec. no. XXX-XX-XXXX	1 Wages, tips, other comp. 32385.00	2 Federal income tax withheld 3190.00	
	3 Social security wages 32385.00	4 Social security tax withheld 2007.87	
b Employer ID number (EIN) 20-2658248	5 Medicare wages and tips 32385.00	6 Medicare tax withheld 469.58	
c Employer's name, address, and ZIP code ALDAY-HOWELL ENGINEERING, INC. P O BOX 494 MARIANNA FL 32447			
d Control number 28			
e Employee's name, address, and ZIP code Suff. AMY L. ROOKS 2438 FILLMORE DR MARIANNA FL 32448			
7 Social security tips	8 Allocated tips	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code	
13 Statutory employee	14 Other	12b Code	
Retirement plan		12c Code	
Third-party sick pay		12d Code	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement **2023** Dept. of the Treasury - IRS
DAA

Paid By

OFFICE OF PERSONNEL MANAGEMENT
RETIREMENT OPERATIONS
P.O. BOX 45
BOYERS, PA 16017-0045

STATEMENT OF ANNUITY PAID
Copy B - File with Federal tax return

2023

OMB No. 1545-0118
Form 1099-R
Distributions From
Pensions, Annuities,
Retirement or Profit-
Sharing Plans, IRAs,
Insurance Contracts, etc.

PAYER's Federal Identification	Recipient's ID No. (Annuitant)	Account Number (Retirement Claim No.)
52-6083699		
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	PAID TO → AMY ROOKS 2438 FILLMORE DR MARIANNA FL 32448	
6130.24		
7. Distribution Code(s)		
7-NONDISABILITY		
9b. Total Employee Contributions		
17322.00		

1. Gross distribution
42096.00
2a. Taxable amount
41589.00
4. Federal Income Tax Withheld
2319.48
14. State tax withheld
NONE
15. State/ Payer's state no.
14. State tax withheld
NONE
15. State/ Payer's state no.

Form CSA 1099R (Rev. 1/2024)
This information is being furnished to the
Department of Treasury - Internal Revenue Service

10/95
FT99A

Paid By

OFFICE OF PERSONNEL MANAGEMENT
RETIREMENT OPERATIONS
P.O. BOX 45
BOYERS, PA 16017-0045

STATEMENT OF ANNUITY PAID
Copy 2 - To be filed with annuitant's
state or local tax return.

2023

OMB No. 1545-0118
Form 1099-R
Distributions From
Pensions, Annuities,
Retirement or Profit-
Sharing Plans, IRAs,
Insurance Contracts, etc.

PAYER's Federal Identification	Recipient's ID No. (Annuitant)	Account Number (Retirement Claim No.)
52-6083699		
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	PAID TO → AMY ROOKS 2438 FILLMORE DR MARIANNA FL 32448	
6130.24		
7. Distribution Code(s)		
7-NONDISABILITY		
9b. Total Employee Contributions		
17322.00		

1. Gross distribution
42096.00
2a. Taxable amount
41589.00
4. Federal Income Tax Withheld
2319.48
14. State tax withheld
NONE
15. State/ Payer's state no.
14. State tax withheld
NONE
15. State/ Payer's state no.

Form CSA 1099R (Rev. 1/2024)
This information is being furnished to the
Department of Treasury - Internal Revenue Service

10/95
FT99A

OFFICE OF PERSONNEL MANAGEMENT

STATEMENT OF ANNUITY PAID

OMB No. 1545-0118

119672.49	18797.37
1 Wages, tips, other comp.	2 Federal income tax withheld
129572.75	8033.49
3 Social security wages	4 Social security tax withheld
129572.75	1878.84
5 Medicare wages and tips	6 Medicare tax withheld
Employer's name, address, and ZIP code COUNTY OF JACKSON P.O. DRAWER 510 MARIANNA, FL 32447	
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a G 6000.00
	12b
13 Statutory employee Retirement plan Third-party sick pay	12c
	12d
14 FRS 3900.26	Employee's social security no.
	Employer ID number (EIN) 59-6000682
	Control number 0062-01
CLAY ROOKS 2438 FILLMORE DR MARIANNA, FL 32448	
Employer's name, address, and ZIP code	
15a Employer's state ID number	16 State wages, tips, etc.
	17 State income tax
18 Local wages, tips, etc.	19 Local income tax
	20 Locality name
Wage and Tax Statement Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return OMB No. 1545-0003 Department of the Treasury - Internal Revenue Service	

119672.49	18797.37
1 Wages, tips, other comp.	2 Federal income tax withheld
129572.75	8033.49
3 Social security wages	4 Social security tax withheld
129572.75	1878.84
5 Medicare wages and tips	6 Medicare tax withheld
Employer's name, address, and ZIP code COUNTY OF JACKSON P.O. DRAWER 510 MARIANNA, FL 32447	
7 Social security tips	8 Allocated tips
9	10 Dependent care benefits
11 Nonqualified plans	12a G 6000.00
	12b
13 Statutory employee Retirement plan Third-party sick pay	12c
	12d
14 FRS 3900.26	Employee's social security no.
	Employer ID number (EIN) 59-6000682
	Control number 0062-01
CLAY ROOKS 2438 FILLMORE DR MARIANNA, FL 32448	
Employer's name, address, and ZIP code	
15a Employer's state ID number	16 State wages, tips, etc.
	17 State income tax
18 Local wages, tips, etc.	19 Local income tax
	20 Locality name
Wage and Tax Statement Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return OMB No. 1545-0003 Department of the Treasury - Internal Revenue Service	