

General Information

Name: Donald L Edenfield

CONFIDENTIAL**PID 289269****AGENCY INFORMATION**

Organization	Suborganization	Title
Department Of Law Enforcement	Criminal Justice & Juvenile Information Systems Council	Sheriff
Jackson County	Elected Constitutional Officer	Jackson County Sheriff

CANDIDATE FOR

Position	Agency Name	Position sought or held
Sheriff	Jackson County Sheriff's Office	Sheriff

Net WorthMy Net Worth as of December 31, 2023 was \$ 361,000.00.

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 \$ 120,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Home and 40 acres {REDACTED}	\$ 350,000.00
State Of Florida Deferred Comp Investment	\$ 95,000.00
Florida Prepaid College Plan	\$ 9,000.00
Jackson County Teacher Credit Union Bank Account	\$ 10,000.00
30 Head Cattle	\$ 50,000.00
Other Farm Equipment	\$ 50,000.00

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

Name of Creditor	Address of Creditor	Amount of Liability
Jackson County Teachers Credit Union	4466 Clinton St Marianna FL 32446	\$ 176,000.00
USDA-FSA Farm loan	103 N Oklahoma St Bonifay FL 32778	\$ 27,000.00

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.

Donald L Edenfield

Digitally signed: 05/31/2024

Filed with COE: 05/31/2024

a Employee's social security number [REDACTED]		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 59-6000683		1 Wages, tips, other compensation 155032.27		2 Federal income tax withheld 29372.79	
c Employer's name, address, and ZIP code JACKSON COUNTY SHERIFF'S OFFICE PO Box 919 Marianna, FL 32447		3 Social security wages 160200.00		4 Social security tax withheld 10071.78	
		5 Medicare wages and tips 162448.95		6 Medicare tax withheld 2355.54	
		7 Social security tips 0.00		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's name, address, and ZIP code DONALD L EDENFIELD [REDACTED]		11 Nonqualified plans		12a See instructions for box 12 G 2400.00	
		13 Statutory employee Retirement plan Third-party sick pay ☐ ☒ ☐		12b	
		14 Other ERC 5016.68		12c	
				12d	
15 State Employer's state ID number FL	16 State wages, tips, etc. 0.00	17 State income tax 0.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2023

Department of the Treasury—Internal Revenue Service

Copy 3—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Form **1040** Department of the Treasury—Internal Revenue Service **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial **DONNIE** Last name **EDENFIELD** Your social security number [REDACTED]
If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. [REDACTED]
City, town or post office. If you have a foreign address, also complete spaces below. State ZIP code [REDACTED]
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):
If more than four dependents, see instr. and check here ☐
(1) First name Last name (2) Social security number (3) Relationship to you (4) Check the box if qualifies for (see instructions):
Child tax credit Credit for other dependents
[REDACTED] **EDENFIELD** [REDACTED] **DAUGHTER** ☒ ☐

Income		1a Total amount from Form(s) W-2, box 1 (see instructions)		1a	155,032
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	155,032
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	2a Tax-exempt interest	2a		2b Taxable interest	2b
	3a Qualified dividends	3a		b Ordinary dividends	3b
	4a IRA distributions	4a		b Taxable amount	4b
	5a Pensions and annuities	5a		b Taxable amount	5b
	6a Soc. sec. ben.	6a		b Taxable amount	6b
	c If you elect to use the lump-sum election method, check here (see instructions)				
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here				7	
8 Other income from Schedule 1, line 10				8	-23,634
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income				9	131,398
10 Adjustments to income from Schedule 1, line 26				10	0
11 Subtract line 10 from line 9. This is your adjusted gross income				11	131,398
12 Standard deduction or itemized deductions (from Schedule A)				12	20,800
13 Qualified business income deduction from Form 8995 or Form 8995-A				13	
14 Add lines 12 and 13				14	20,800
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15	110,598

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

Form **1040** (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972	16	18,338
	3		17	
	17	Amount from Schedule 2, line 3	18	18,338
	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	17,838
	22	Subtract line 21 from line 18. If zero or less, enter -0-	23	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	17,838
	24	Add lines 22 and 23. This is your total tax		
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	29,373
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	29,373
	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	29,373
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	11,535
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	11,535
	b	Routing number XXXXXXXXXX	c	Type: ☐ Checking ☐ Savings
	d	Account number XXXXXXXXXXXXXXXXXXXX		
	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	Phone no.	Personal identification number (PIN)

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)

Paid Preparer Use Only	Phone no.	Email address	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
			OWEN W. GRIMSLEY		04/10/24	P00940271	
	Firm's name	GRIMSLEY & ASSOCIATES, P.A.				Phone no.	850-526-3910
	Firm's address	P.O. BOX 220 MARIANNA FL 32447				Firm's EIN	59-2925462

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

2023Attachment
Sequence No. **01**

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

DONNIE EDENFIELD

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	
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	-24,973
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	1,339
9	Total other income. Add lines 8a through 8z	9	1,339
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	-23,634

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

Schedule 1 (Form 1040) 2023

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service**Profit or Loss From Farming**

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, 1041, or 1065.

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

OMB No. 1545-0074

2023Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

DONNIE EDENFIELD**A** Principal crop or activity
BEEF CATTLE**B** Enter code from Part IV
112111**C** Accounting method:
☒ Cash ☐ Accrual**D** Employer ID number (EIN) (see instr.)**E** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on passive losses☒ Yes ☐ No**F** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions☐ Yes ☒ No**G** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☐ No**Part I Farm Income – Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a	14,427	
b Cost or other basis of purchased livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a			1c 14,427
2 Sales of livestock, produce, grains, and other products you raised			2
3a Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a	4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2023	6a	6b Taxable amount	6b
c If election to defer to 2024 is attached, check here ☐		6d Amount deferred from 2022	6d
7 Custom hire (machine work) income			7
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		SEE STMT 1	8 4,077
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions			9 18,504

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10	5,568	23 Pension and profit-sharing plans	23
11 Chemicals	11		24 Rent or lease (see instructions):	
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b
14 Depreciation and section 179 expense (see instructions)	14	10,408	25 Repairs and maintenance	25
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26
16 Feed	16	13,500	27 Storage and warehousing	27
17 Fertilizers and lime	17	7,572	28 Supplies	28 3,044
18 Freight and trucking	18		29 Taxes	29 250
19 Gasoline, fuel, and oil	19		30 Utilities	30 660
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31
21 Interest (see instructions):			32 Other expenses (specify):	
a Mortgage (paid to banks, etc.)	21a		PROFESSIONAL FEES	32a 285
b Other	21b	2,190		32b
22 Labor hired (less employment credits)	22			32c
				32d
				32e
				32f
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions				33 43,477
34 Net farm profit or (loss). Subtract line 33 from line 9				34 -24,973

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

35 Reserved for future use.**36** Check the box that describes your investment in this activity and see instructions for where to report your loss:**a** ☒ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule F (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

2023Attachment
Sequence No. **47**

Name(s) shown on return

DONNIE EDENFIELD

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	131,398
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	131,398
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	200,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	500
13	Enter the amount from the Credit Limit Worksheet A	13	18,338
14	Enter the smaller of line 12 or 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.

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

Schedule 8812 (Form 1040) 2023

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 TIP: The number of children you use for this line is the same as the number of children you used for line 4.	16b	
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
-----------	--	-----------	----------

Form

8995

Qualified Business Income Deduction Simplified Computation

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

DONNIE EDENFIELD

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	DONNIE EDENFIELD FARM		-24,973
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-24,973
3	Qualified business net (loss) carryforward from the prior year	3	43,418
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	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
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	110,598
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	110,598
14	Income limitation. Multiply line 13 by 20% (0.20)	14	22,120
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	68,391
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	

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

Form **8995** (2023)

Form **8867**

(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 **23**

Attachment

Sequence No. **70**

Taxpayer name(s) shown on return

DONNIE EDENFIELD

Taxpayer identification number

Preparer's name

OWEN W. GRIMSLEY

Preparer taxpayer identification number

P00940271**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

- 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? ☒ Yes ☐ No ☐ N/A
- 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? ☒ Yes ☐ No ☐ N/A
- 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).☒ Yes ☐ No ☐ N/A
- 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.) ☐ Yes ☒ No ☐ N/A
 - a Did you make reasonable inquiries to determine the correct, complete, and consistent information? ☐ Yes ☐ No ☐ N/A
 - 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.) ☐ Yes ☐ No ☐ N/A
- 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). ☒ Yes ☐ No ☐ N/A

List those documents provided by the taxpayer, if any, that you relied on:

RECORDS OF EXPENSES PROVIDED BY TAXPAYER
- 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? ☒ Yes ☐ No ☐ N/A
- 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.) ☐ Yes ☐ No ☒ N/A
 - a Did you complete the required recertification Form 8862? ☐ Yes ☐ No ☐ N/A
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? ☐ Yes ☐ No ☒ N/A

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).

- 15** Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?

Yes	No
☒	☐

Form **4562**Department of the Treasury
Internal Revenue Service**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

2023Attachment
Sequence No. **179**

Name(s) shown on return

DONNIE EDENFIELD

Identifying number

Business or activity to which this form relates

DONNIE EDENFIELD FARM**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 instructions	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	3,193

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	7,215
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
19a 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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

20a 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	10,408
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	

For Paperwork Reduction Act Notice, see separate instructions.

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.)

24a Do you have evidence to support the business/investment use claimed?				☒ Yes	☐ No	24b 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:											
VEHICLE											
	01/01/22	54.84 %									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L-					
		%				S/L-					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29			

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
30 Total business/investment miles driven during the year (don't include commuting miles)	8,500					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	7,000					
33 Total miles driven during the year. Add lines 30 through 32	15,500					
34 Was the vehicle available for personal use during off-duty hours?	Yes X	No	Yes	No	Yes	No
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 Employees

Answer 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.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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

Federal Statements

DONNIE EDENFIELD FARM

Statement 1 - Schedule F - Other Income

Description	Amount
PATRONAGE DIVIDENDS	\$ 48
TOTAL DEBT CANCELED	4,029
TOTAL	<u>\$ 4,077</u>

Form **1040****Bank Account Verification****2023**

Name

Taxpayer Identification Number

DONNIE EDENFIELD

***-**-XXXX

You have indicated that you would like to receive a refund via direct deposit or make a tax payment via electronic funds withdrawal (EFW) from your bank account(s). Note that electronic funds can only be withdrawn from the primary account. Make sure sufficient funds are available in the primary account. Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If there are any changes please make them on this form. Sign and date at the bottom to indicate upon your review and verification that all account(s) listed are correct and return it to our office.

Primary Account

Name of Financial Institution JACKSON COUNTY TEACHERS CREDIT UNION
 Routing Transit Number
 Account Number *****
 Type of Account CHECKING
 Joint Account? NO

\$11,535 IS SCHEDULED TO BE DIRECT DEPOSITED TO THIS ACCOUNT

Secondary Account #1

Name of Financial Institution
 Routing Transit Number
 Account Number
 Type of Account
 Joint Account?

Secondary Account #2

Name of Financial Institution
 Routing Transit Number
 Account Number
 Type of Account
 Joint Account?

Taxpayer Signature **DONNIE EDENFIELD**

Date

Spouse Signature

Date

DO NOT SUBMIT THIS DOCUMENT TO IRS