

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/06/2024

General Information

Name: Hon Gary J Gregor

PID 289711

AGENCY INFORMATION

Organization	Suborganization	Title
Walton County	Elected Constitutional Officer	Property Appraiser

CANDIDATE FOR

Position	Agency Name	Position sought or held
Property Appraiser	Walton County Property Appraiser	Walton County Property Appraiser

Net Worth

My Net Worth as of December 31, 2023 was \$ 350,000.00.

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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 \$ 150,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Residence, DeFuniak Springs, FL	\$ 750,000.00
Regions Checking / Savings Accounts	\$ 5,231.30

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Eglin FCU	838 Eglin Parkway NE, Ft. Walton Beach, FL 32547	\$ 272,091.22
Eglin FCU	838 Eglin Parkway NE, Ft. Walton Beach, FL 32547	\$ 63,671.63
Eglin FCU	838 Eglin Parkway NE, Ft. Walton Beach, FL 32547	\$ 50,121.11
Eglin FCU	838 Eglin Parkway NE, Ft. Walton Beach, FL 32547	\$ 30,103.30

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.

Gary J Gregor

Digitally signed: 06/06/2024

Filed with COE: 06/06/2024

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

Your first name and middle initial **Gary** Last name **Gregor** Your social security number **[REDACTED]**
If joint return, spouse's first name and middle initial **Brianne N** Last name **Gregor** Spouse's social security number **[REDACTED]**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **Presidential Election Campaign**
[REDACTED] City, town, or post office. If you have a foreign address, also complete spaces below. State **FL** ZIP code **32433** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
Defuniak Springs Foreign country name Foreign province/state/county Foreign postal code ☐ You ☐ Spouse

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

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

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

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

Dependents (see instructions):
(1) First name Last name (2) Social security number (3) Relationship to you (4) Check if qualifies for (see instructions):
Child tax credit Credit for other dependents
If more than four dependents, see instructions and check here ☐
[REDACTED] **Gregor** **[REDACTED]** **Daughter** ☒ ☐
[REDACTED] **Gregor** **[REDACTED]** **Son** ☒ ☐
[REDACTED] **[REDACTED]** **[REDACTED]** **[REDACTED]** ☐ ☐
[REDACTED] **[REDACTED]** **[REDACTED]** **[REDACTED]** ☐ ☐

Income
1a Total amount from Form(s) W-2, box 1 (see instructions) **1a 185,198**
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 185,198**
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a Form W-2, see instructions.
Attach Sch. B if required.
Standard Deduction for:
• Single or Married filing separately, \$13,850
• Married filing jointly or Qualifying surviving spouse, \$27,700
• Head of household, \$20,800
• If you checked any box under Standard Deduction, see instructions.
2a Tax-exempt interest **2a** b 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 Social security benefits **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 ☐
8 Additional income from Schedule 1, line 10 **8 (8,679)**
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** **9 176,519**
10 Adjustments to income from Schedule 1, line 26 **10**
11 Subtract line 10 from line 9. This is your **adjusted gross income** **11 176,519**
12 **Standard deduction or itemized deductions** (from Schedule A) **12 27,700**
13 Qualified business income deduction from Form 8995 or Form 8995-A **13**
14 Add lines 12 and 13 **14 27,700**
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** **15 148,819**

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

Form **1040** (2023)

IRS e-file Signature Authorization

OMB No. 1545-0074

2023

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

Submission Identification Number (SID) ▶

Taxpayer's name Gary Gregor	Social security number [REDACTED]
Spouse's name Brianne N Gregor	Spouse's social security number [REDACTED]

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

Enter whole dollars only on lines 1 through 5.

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

1	Adjusted gross income	1	176,519
2	Total tax	2	19,355
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	19,211
4	Amount you want refunded to you	4	
5	Amount you owe	5	144

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

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

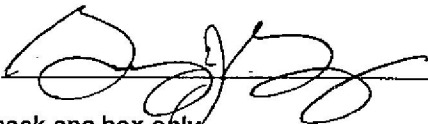
Taxpayer's PIN: check one box only

Amount owed will be debited from: [REDACTED]

☒ I authorize Elray Enterprises Inc to enter or generate my PIN [REDACTED] as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶



Date ▶

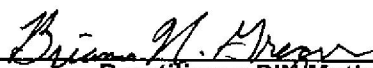
2-6-24

Spouse's PIN: check one box only

☒ I authorize Elray Enterprises Inc to enter or generate my PIN [REDACTED] as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶



Date ▶

2-6-24

Practitioner PIN/Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

Don't enter all zeros

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

ERO's signature ▶ Logan Byers

Date ▶

02-06-2024

ERO Must Retain This Form - See Instructions

Don't Submit This Form to the IRS Unless Requested To Do So

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	23,355
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	23,355
19	Child tax credit or credit for other dependents from Schedule 8812	19	4,000
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	4,000
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	19,355
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	19,355

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	19,211
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	19,211
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	0
33	Add lines 25d, 26, and 32. These are your total payments	33	19,211

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	0
b	Routing number		
c	Type: ☐ Checking ☐ Savings		
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Direct deposit?
See instructions.

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	144
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 inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an
Identity Protection PIN, enter it here
(see inst.)

Phone no. 850-803-4001

Email address

Paid Preparer Use Only

Preparer's signature

Logan Byers

Date

02-06-2024

PTIN

P02467165

Check if:

☐ Self-employed

Preparer's name Logan Byers

Phone no. 850-682-6712

Firm's name Elray Enterprises Inc

Firm's address 300 Walden Street

Crestview, FL 32539

Firm's EIN 59-1906701

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

Form 1040 (2023)

EEA