

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/12/2024

General Information

Name: David Lee Constantine

PID 44808

AGENCY INFORMATION

Organization	Suborganization	Title
East Central Florida Regional Planning Council	ECFRPC Council Board	Seminole County BOCC
Seminole County	Elected Constitutional Officer	Seminole County BOCC

Net Worth

My Net Worth as of December 31, 2023 was \$ 2,315,557.00.

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 \$ 41,393.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
IRA	\$ 269,405.00
Investment Account	\$ 573,089.00
Seacoast Bank (various personal accounts)	\$ 692,233.00
Private Homes (640 Jamine Road and 186D Lake Villas)	\$ 739,437.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2023 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☒ I elect to file a copy of my 2023 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding \$1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Interests in Specified Businesses**Business Entity # 1**

N/A

Training

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

- ☒ I certify that I have completed the required training under Section 112.3142, F.S.
- ☐ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

David Lee Constantine

Digitally signed: 06/12/2024

Filed with COE: 06/12/2024

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

David Lee

Last name

Constantine

Your social security number

Spouse's social security number

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

Last name

Presidential Election Campaign

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

640 Jasmine Road

Apt. no.

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

Altamonte Springs

State

FL

ZIP code

32701

Foreign country name

Foreign province/state/county

Foreign postal code

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.

Checking a box below will not change your tax or refund.

☐ You

☐ Spouse

Filing Status

☒ Single

☐ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS)

☐ Head of household (HOH)

☐ Qualifying surviving spouse (QSS)

Check only one box.

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

Income

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.

1a

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

1a

98,451

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

0

i

Nontaxable combat pay election (see instructions)

1i

z

Add lines 1a through 1h

1z

98,451

2a

Tax-exempt interest

2a

4,272

b

Taxable interest

2b

30,736

3a

Qualified dividends

3a

0

b

Ordinary dividends

3b

0

4a

IRA distributions

4a

b

Taxable amount

4b

0

5a

Pensions and annuities

5a

b

Taxable amount

5b

0

6a

Social security benefits

6a

36,264

b

Taxable amount

6b

30,824

c

If you elect to use the lump-sum election method, check here (see instructions)

☐

KIA

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

Form 1040-SR (2023)

Standard Deduction See Standard Deduction Chart on the last page of this form.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	0
	8	Additional income from Schedule 1, line 10	8	24,306
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	184,317
	10	Adjustments to income from Schedule 1, line 26	10	5,643
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	178,674
	12	Standard deduction or itemized deductions (from Schedule A)	12	15,700
Tax and Credits	13	Qualified business income deduction from Form 8995 or Form 8995-A	13	3,271
	14	Add lines 12 and 13	14	18,971
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	159,703
	16	Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐ _____	16	31,729
	17	Amount from Schedule 2, line 3	17	0
	18	Add lines 16 and 17	18	31,729
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	0
	21	Add lines 19 and 20	21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	31,729
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,108
	24	Add lines 22 and 23. This is your total tax	24	34,837
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	15,812
	b	Form(s) 1099	25b	0
	c	Other forms (see instructions)	25c	0
	d	Add lines 25a through 25c	25d	15,812
	26	2023 estimated tax payments and amount applied from 2022 return	26	16,400
	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	0
	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	32,212	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34		
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a		
	Direct deposit? See instructions. b Routing number <u>XXXXXXXXXX</u> c Type: ☐ Checking ☐ Savings d Account number <u>XXXXXXXXXXXXXXXXXXXX</u>				
	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	2,625	
	38	Estimated tax penalty (see instructions)	38	0	
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 <u>Real Estate</u>	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. <u>407-221-5551</u>	Email address _____			
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	Firm's name				Phone no. _____
	Firm's address				Firm's EIN _____

KIA Go to www.irs.gov/Form1040SR for instructions and the latest information.
Form **1040-SR** (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2023
Attachment
Sequence No. **01**

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

David Lee Constantine

Your social security number

Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	0
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	21,999
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	2,307
6	Farm income or (loss). Attach Schedule F	6	0
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss 8a (0)		
b	Gambling 8b 0		
c	Cancellation of debt 8c		
d	Foreign earned income exclusion from Form 2555 8d (0)		
e	Income from Form 8853 8e 0		
f	Income from Form 8889 8f 0		
g	Alaska Permanent Fund dividends 8g		
h	Jury duty pay 8h		
i	Prizes and awards 8i 0		
j	Activity not engaged in for profit income 8j 0		
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 0		
m	Olympic and Paralympic medals and USOC prize money (see instructions) 8m 0		
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 0		
r	Scholarship and fellowship grants not reported on Form W-2 8r 0		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d 8s (0)		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan 8t 0		
u	Wages earned while incarcerated 8u 0		
z	Other income. List type and amount: _____ 8z 0		
9	Total other income. Add lines 8a through 8z	9	0
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	24,306

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

Schedule 1 (Form 1040) 2023

Adjustments to Income

11	Educator expenses	11	0
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	0
13	Health savings account deduction. Attach Form 8889	13	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	0
15	Deductible part of self-employment tax. Attach Schedule SE	15	1,554
16	Self-employed SEP, SIMPLE, and qualified plans	16	4,089
17	Self-employed health insurance deduction	17	0
18	Penalty on early withdrawal of savings	18	0
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	0
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	0
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l 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	0
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	0
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	0
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	0
z	Other adjustments. List type and amount:	24z	0
25	Total other adjustments. Add lines 24a through 24z	25	0
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	5,643

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
David Lee Constantine

Your social security number

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
Other Taxes	
4	Self-employment tax. Attach Schedule SE 4 3,108
5	Social security and Medicare tax on unreported tip income. Attach Form 4137 5 0
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 0
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐ 8 0
9	Household employment taxes. Attach Schedule H 9 0
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required 10 0
11	Additional Medicare Tax. Attach Form 8959 11 0
12	Net investment income tax. Attach Form 8960 12 0
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 13 0
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)

Other Taxes (continued)**17** Other additional taxes:**a** Recapture of other credits. List type, form number, and amount:**17a** 0**b** Recapture of federal mortgage subsidy, if you sold your home
see instructions**17b****c** Additional tax on HSA distributions. Attach Form 8889**17c** 0**d** Additional tax on an HSA because you didn't remain an eligible
individual. Attach Form 8889**17d** 0**e** Additional tax on Archer MSA distributions. Attach Form 8853**17e** 0**f** Additional tax on Medicare Advantage MSA distributions. Attach
Form 8853**17f** 0**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** 0**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** 0**18** Total additional taxes. Add lines 17a through 17z**18** 0**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** 3,108

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 David Lee Constantine		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) Consultant	B Enter code from instructions	
C Business name. If no separate business name, leave blank. David Lee Constantine LLC	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) <u>640 Jasmine Road</u> City, town or post office, state, and ZIP code <u>Altamonte Springs FL 32701</u>		
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		☐ Yes ☒ No
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

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	30,000
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	30,000
4 Cost of goods sold (from line 42)	4	0
5 Gross profit. Subtract line 4 from line 3	5	30,000
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7 Gross income. Add lines 5 and 6	7	30,000

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	5,988	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	0
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	0	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	221
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	0
b Other	16b		b Deductible meals (see instructions)	24b	777
17 Legal and professional services	17	727	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	288
			b Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28			28	8,001
29 Tentative profit or (loss). Subtract line 28 from line 7	29			29	21,999
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	0
31 Net profit or (loss). Subtract line 30 from line 29. - If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. - If a loss, you must go to line 32.				31	21,999
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.		

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
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 0
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 0

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) 01/01/11
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 7,707 b Commuting (see instructions) 0 c Other 0
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

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

Communications	288
48 Total other expenses. Enter here and on line 27a	48 288

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**Capital Gains and Losses**Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **12**

Name(s) shown on return

David Lee Constantine

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	833,000	833,000		0
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	0	0	0	0
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	0	0	0	0
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	0	0	0	0
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	0
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.			6	(0)
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2			7	0

Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	0	0		0
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	0	0	0	0
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	0	0	0	0
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	0	0	0	0
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	0
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	0
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(0)
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2			15	0

Summary

16 Combine lines 7 and 15 and enter the result	16	0
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 21 () Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040, line 16. ☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **13**

Name(s) shown on return

David Lee Constantine

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties**

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

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

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

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

A 186 Maitland Ave D Altamonte Spr FL 32701

B

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		A 365	0	☐
B			B		☐
C			C		☐

Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe) _____

Income:

3 Rents received **3** 22,700

4 Royalties received **4** 0 0 0

Expenses:

5 Advertising **5** 0

6 Auto and travel (see instructions) **6** 0

7 Cleaning and maintenance **7** 0

8 Commissions **8** 0

9 Insurance **9** 0

10 Legal and other professional fees **10** 0

11 Management fees **11** 360

12 Mortgage interest paid to banks, etc. (see instructions) **12** 0

13 Other interest **13** 0

14 Repairs **14** 5,259

15 Supplies **15** 0

16 Taxes **16** 2,537

17 Utilities **17** 0

18 Depreciation expense or depletion **18** 2,932

19 Other (list) Condo Maint & Fees Tenan **19** 9,305

20 Total expenses. Add lines 5 through 19 **20** 20,393 0 0

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If
result is a (loss), see instructions to find out if you must
file Form 6198 **21** 2,307 0 0

22 Deductible rental real estate loss after limitation, if any,
on Form 8582 (see instructions) **22** (0) () ()

23a Total of all amounts reported on line 3 for all rental properties **23a** 22,700

b Total of all amounts reported on line 4 for all royalty properties **23b** 0

c Total of all amounts reported on line 12 for all properties **23c** 0

d Total of all amounts reported on line 18 for all properties **23d** 2,932

e Total of all amounts reported on line 20 for all properties **23e** 20,393

24 Income. Add positive amounts shown on line 21. Do not include any losses **24** 2,307

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here. **25** (0)

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result
here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on
Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41
on page 2 **26** 2,307

**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)

David Lee Constantine

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	0
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 (	0)

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	21,999
3 Combine lines 1a, 1b, and 2	3	21,999

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	20,316
--	-----------	--------

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	0
c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue	4c	20,316

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	0
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b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
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6 Add lines 4c and 5b	6	20,316
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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
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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	101,419
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b Unreported tips subject to social security tax from Form 4137, line 10	8b	0
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c Wages subject to social security tax from Form 8919, line 10	8c	
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d Add lines 8a, 8b, and 8c	8d	101,419
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9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	58,781
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10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	2,519
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11 Multiply line 6 by 2.9% (0.029)	11	589
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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	3,108
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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	1,554
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KIA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2023

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

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

14 Maximum income for optional methods	14	6,560
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$6,560. Also, include this amount on line 4b above	15	0

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$7,103 and also less than 72.189% of your gross nonfarm income⁴, and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14	16	6,560
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	0

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

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

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

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

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.**2023**
Attachment
Sequence No. **55**

Name(s) shown on return

David Lee Constantine

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	David Lee Constantine		21,999
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)		2 16,356
3	Qualified business net (loss) carryforward from the prior year		3 (0)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-		4 16,356
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5 3,271
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 3,271
11	Taxable income before qualified business income deduction (see instructions)		11 162,974
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)		12 0
13	Subtract line 12 from line 11. If zero or less, enter -0-		13 162,974
14	Income limitation. Multiply line 13 by 20% (0.20)		14 32,595
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 3,271
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0)

Form 8582 Department of the Treasury Internal Revenue Service Name(s) shown on return David Lee Constantine	Passive Activity Loss Limitations See separate instructions. Attach to Form 1040, 1040-SR, or 1041. Go to www.irs.gov/Form8582 for instructions and the latest information.	OMB No. 1545-1008 2023 Attachment Sequence No. 858
		Identifying number

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	2,307
b Activities with net loss (enter the amount from Part IV, column (b))	1b	(0)
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(0)
d Combine lines 1a, 1b, and 1c	1d	2,307

All Other Passive Activities

2a Activities with net income (enter the amount from Part V, column (a))	2a	0
b Activities with net loss (enter the amount from Part V, column (b))	2b	(0)
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	(0)
d Combine lines 2a, 2b, and 2c	2d	0

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	2,307
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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 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.	6	
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	

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 year	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
186 Maitland Ave D A	2,307	0	0	2,307	0
Total. Enter on Part I, lines 1a, 1b, and 1c	2,307	0	0		

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

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
Total			1.00	

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
Total				

KIA

2023

Form 1040- V

Department of the Treasury
Internal Revenue Service

▼ Detach Here and Mail With Your Payment and Return ▼

Form Department of the Treasury Internal Revenue Service (99)	1040-V	Payment Voucher	OMB No. 1545-0074
▶ Do not staple or attach this voucher to your payment or return.		2023	
Use this voucher when making a payment with Form 1040 or 1040SR. Write your social security number (SSN) on your check or money order.		Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	Dollars 2,625

David Lee Constantine

640 Jasmine Road
Altamonte Springs

FL 32701



Name: David Lee Constantine
Street: 640 Jasmine Road
City/town: Altamonte Spri State: FL ZIP: 32701
Foreign country: _____
Foreign province/state/county: _____
Foreign postal code: _____
Social security number: _____
The taxpayer hereby makes the de minimis safe harbor election under
Regulation 1.263(a)-1(f).

KIA