

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/14/2024

General Information

Name: Hon Christopher Wigand

CONFIDENTIAL

PID 308181

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (17Th)	Elected Constitutional Officer	Circuit Judge

Net Worth

My Net Worth as of June 13, 2024 was \$ 2,401,868.00.

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 \$ 250,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
House {REDACTED}	\$ 750,000.00
Florida Prepaid College Plan and 529 Plan	\$ 66,867.00
USAA Savings Account	\$ 18,828.00
USAA Checking Account	\$ 80,645.00
Part B attachment	\$ 1,227,554.00
Wealthscape Investor Stock Account	\$ 468,967.00
Wealthscape Investor IRA	\$ 66,499.00
ETrade Stock Account	\$ 16,745.00
Crypto Currency	\$ 33,714.00
Amerant Checking Account	\$ 259,185.00
Lafayette Whole Life Insurance	\$ 105,501.00
Money Market Account	\$ 277,213.00
See Attached	

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
GTE Financial	PO Box 172599, Tampa, FL 33672	\$ 220,580.00

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

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you 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.

Christopher Wigand

Digitally signed: 06/14/2024

Filed with COE: 06/14/2024

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **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 CHRISTOPHER		Last name WIGAND		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial [REDACTED]		Last name WIGAND		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	
City, town or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State [REDACTED]	
				ZIP code [REDACTED]	
Foreign country name [REDACTED]		Foreign province/state/country [REDACTED]		Foreign postal code [REDACTED]	

Presidential Election Campaign
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 ☐ Head of household (HOH)
☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS) ☐ 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 (see instructions):

(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]	WIGAND	[REDACTED]	Son	☒	

Income	1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	149,944
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b	Household employee wages not reported on Form(s) W-2	1b	
If you did not get a Form W-2, see instructions.	c	Tip income not reported on line 1a (see instructions)	1c	
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
	e	Taxable dependent care benefits from Form 2441, line 26	1e	
	f	Employer-provided adoption benefits from Form 8839, line 29	1f	
	g	Wages from Form 8919, line 6	1g	
	h	Other earned income (see instructions)	1h	
	i	Nontaxable combat pay election (see instructions)	1i	
	z	Add lines 1a through 1h	1z	149,944
Attach Sch. B if required.	2a	Tax-exempt interest	2a	913
	3a	Qualified dividends	3a	4,403
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Soc. sec. ben.	6a	
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.	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	-3,000
	8	Other income from Schedule 1, line 10	8	823,592
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	984,698
	10	Adjustments to income from Schedule 1, line 26	10	16,951
	11	Subtract line 10 from line 9. This is your adjusted gross income	11	967,747
	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	940,047

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

Form **1040** (2023)

Form 1040 (2023) **CHRISTOPHER & [REDACTED] WIGAND**Page **2**

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972	16	276,983
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	276,983
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	3
	21	Add lines 19 and 20	21	3
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	276,980
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	424
24	Add lines 22 and 23. This is your total tax	24	277,404	
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	60,225
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	60,225
	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	60,225	
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	
	b	Routing number c Type: ☐ Checking ☐ Savings		
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	218,664
	38	Estimated tax penalty (see instructions)	38	1,485

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)
Allan Gottesman CA CPA	954-321-9991	

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.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
			ATTORNEY	
	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.)

Phone no.	Email address	Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
		Allan Gottesman CA CPA	Allan Gottesman CA CPA	03/25/24	P00246994	
Paid Preparer Use Only Firm's name Rothbard & Company Phone no. 954-321-9991						
Firm's address 8181 W Broward Blvd Ste 201 Plantation FL 33324-2741						Firm's EIN 82-4844212

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2023)

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

2023Attachment
Sequence No **01**

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

Your social security number

CHRISTOPHER & [REDACTED] WIGAND

[REDACTED]

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	822,481
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: COINBASE INC	8z	1,111
9	Total other income. Add lines 8a through 8z	9	1,111
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	823,592

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

Schedule 1 (Form 1040) 2023

CHRISTOPHER & [REDACTED] WIGAND

Schedule 1 (Form 1040) 2023

Page **2****Part II Adjustments to Income**

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	16,951
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	16,951

Schedule 1 (Form 1040) 2023

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

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

OMB No. 1545-0074

2023Attachment
Sequence No **02**

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

CHRISTOPHER & A WIGAND

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
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	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	424
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2023

CHRISTOPHER & [REDACTED] WIGAND

Schedule 2 (Form 1040) 2023

Page **2****Part II Other Taxes (continued)**

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount:	17a		
b Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c Additional tax on HSA distributions. Attach Form 8889	17c		
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j Section 72(m)(5) excess benefits tax	17j		
k Golden parachute payments	17k		
l Tax on accumulation distribution of trusts	17l		
m Excise tax on insider stock compensation from an expatriated corporation	17m		
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q Any interest from Form 8621, line 24	17q		
z Any other taxes. List type and amount:	17z		
18 Total additional taxes. Add lines 17a through 17z		18	
19 Reserved for future use		19	
20 Section 965 net tax liability installment from Form 965-A	20		
21 Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	424

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**

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

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

OMB No. 1545-0074

2023Attachment
Sequence No. **03**

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

Your social security number

CHRISTOPHER & WIGAND**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required	1	3
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
5b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8301	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	3

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

**SCHEDULE B
(Form 1040)**Department of the Treasury
Internal Revenue Service**Interest and Ordinary Dividends**

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2023Attachment
Sequence No. **08**

Name(s) shown on return

CHRISTOPHER & [REDACTED] WIGAND

Your social security number

[REDACTED]

Part I**Interest**

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

	Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address: USAA FEDERAL SAVINGS BANK JP MORGAN AMERANT BANK CHRISTOPHER WIGAND PA 27-0691598	11 21 1,072 2,896
2 Add the amounts on line 1	4,000
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	4,000

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

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer: NATIONAL FINANCIAL	10,162
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	10,162

Note: If line 6 is over \$1,500, you must complete Part III.**Part III****Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Caution:

If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

- a** At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.
- b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:
- 8** During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

Yes	No
	X
	X

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

Schedule B (Form 1040) 2023

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

CHRISTOPHER & [REDACTED] WIGAND

Your social security number

[REDACTED]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.

Part I 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.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	150,963	153,089	4	-2,122
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
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	(17,850)
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 the back.			7	-19,972

Part II 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.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	96,403	84,611	0	11,792
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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	
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	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	(64,411)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.			15	-52,619

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

Schedule D (Form 1040) 2023

CHRISTOPHER & [REDACTED] WIGAND

Schedule D (Form 1040) 2023

Page **2****Part III Summary**

16 Combine lines 7 and 15 and enter the result	16 <u>-72,591</u>
• 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 are you not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.	
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21 (<u>3,000</u>)
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	

Schedule D (Form 1040) 2023

Form **8949**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Sales and Other Dispositions of Capital Assets

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No **12A****CHRISTOPHER & [REDACTED] WIGAND**Social security number or taxpayer identification number
[REDACTED]

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	NATIONAL FINANCIAL [REDACTED]	Various	Various	150,963	153,089	W	4	-2,122
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			150,963	153,089		4	-2,122

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

Form **8949** (2023)

Form 8949 (2023)

Attachment Sequence No. **12A** Page **2**

Name(s) shown on return: Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

CHRISTOPHER & WIGAND

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh XYZ Co)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	NATIONAL FINANCIAL	Various	Various	93,294	82,098			11,196
	2,500.000 sh LITHIUM CHILE INC COM	02/16/21	06/01/23	1,553	1,625			-72
	2,500.000 sh LITHIUM CHILE INC COM	03/29/21	06/01/23	1,553	888			665
	2.000 sh CBDMD INC	09/12/13	09/14/23	3	0			3
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)			96,403	84,611		0	11,792

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

Your social security number

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

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

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

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	CHRISTOPHER WIGAND PA	S		27-0691598	X	
B	Invesco DB Agriculture Fund	P		87-0778078		
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A		0		822,481	
B		0			
C					
D					
29a Totals				822,481	
b Totals					
30 Add columns (h) and (k) of line 29a			30	822,481	
31 Add columns (g), (i), and (j) of line 29b			31	0	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	822,481	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

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

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

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

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	822,481
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **1116**Department of the Treasury
Internal Revenue Service**Foreign Tax Credit**

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2023Attachment
Sequence No **19**

Name

Identifying number as shown on page 1 of your tax return

CHRISTOPHER WIGAND

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- ☐ a Section 951A category income ☒ c **Passive category income** ☐ e Section 901(j) income ☐ g Lump-sum distributions
☐ b Foreign branch category income ☐ d General category income ☐ f Certain income re-sourced by treaty

h Resident of (name of country) US United States

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession				Total (Add cols. A, B, and C.)
	A	OC	B	C	
OTHER COUNTRIES					
1a Gross income from sources within country shown above and of the type checked above (see instructions):					
Dividends & Interest					
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐					
Deductions and losses (Caution: See instructions):					
2 Expenses definitely related to the income on line 1a (attach statement)					
3 Pro rata share of other deductions not definitely related:					
a Certain itemized deductions or standard deduction (see instructions)					
b Other dedts. (attach stmt.)					
c Add lines 3a and 3b					
d Gross foreign source income (see instructions)					
e Gross income from all sources (see instructions)					
f Divide line 3d by line 3e (see instructions)					
g Multiply line 3c by line 3f					
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b Other interest expense					
5 Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5					
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2					

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties			(s) Interest
A 1099 Tax											
B											
C											

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2**8****3**

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2023)

CHRISTOPHER WIGAND

Form 1116 (2023)

Page **2****Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	3	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions). (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	☐ 10		
11	Add lines 9 and 10	11	3	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		3
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions.	15	21	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	21	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18	938,024	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions.	20		276,983
Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit)	21		6
22	Increase in limitation (section 960 (c)) (see instructions)	22		
23	Add lines 21 and 22	23		6
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions.	24		3

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31	32		
33	Enter the smaller of line 20 or line 32	33		3
34	Reduction of credit for international boycott operations. See instructions for line 12	34		
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		3

Form

8960

Net Investment Income Tax— Individuals, Estates, and Trusts

Attach to your tax return.

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

OMB No. 1545-2227

2023Attachment
Sequence No **72**Department of the Treasury
Internal Revenue Service

Name(s) shown on your tax return

CHRISTOPHER & [REDACTED] WIGANDYour social security number or EIN
[REDACTED]**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	4,000
2	Ordinary dividends (see instructions)		2	10,162
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a 822,481	4c	
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b -822,481		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a -3,000	5d	-3,000
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	11,162

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	9d	
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-		12	11,162
13	Modified adjusted gross income (see instructions)	13 967,747	16	11,162
14	Threshold based on filing status (see instructions)	14 250,000		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15 717,747		
16	Enter the smaller of line 12 or line 15		16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	424
18a	Net investment income (line 12 above)	18a	20	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a	21	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

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

Form **8960** (2023)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No 1545-2302

Attachment
Sequence No **203**

Name of shareholder

CHRISTOPHER WIGAND

Identifying number

A Name of S corporation**CHRISTOPHER WIGAND PA****B** Employer identification number**27-0691598****C** Stock block (see instructions):**D** Check applicable box(es) to indicate how stock was acquired:(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (5) ☐ Other:**E** Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	65,140
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	822,481
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	2,896
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	825,377
5	Stock basis before distributions. Add lines 1, 2, and 4	5	890,517
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	586,432
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	304,085
8a	Nondeductible expenses	8a	42,677
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	42,677
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	261,408
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	21,451
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	21,451
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	239,957

Part II Shareholder Debt Basis**Section A—Amount of Debt** (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	☐ Formal note ☒ Open account	☐ Formal note ☐ Open account	☐ Formal note ☐ Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18				

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form **7203** (Rev. 12-2022)

CHRISTOPHER WIGAND

Form 7203 (Rev. 12-2022)

Page 2

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

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

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19			
33 Nontaxable repayments. Enter the amount from line 26			
34 Reportable gain. Subtract line 33 from line 32	0		

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	4,500		4,500		
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions	16,951		16,951		
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	21,451		21,451		

Form 7203 (Rev. 12-2022)

Form 1040	Shareholder's Basis Worksheet Page 1	2023
Name CHRISTOPHER WIGAND		Taxpayer Identification Number [REDACTED]
Name of Entity CHRISTOPHER WIGAND PA		EIN 27-0691598
Passive Activity Type Not Passive		K1 Unit 1

Shareholder Stock Basis

- | | | |
|---|-----|----------------|
| 1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero | 1. | <u>65,140</u> |
| Increases to stock basis | | |
| 2. Capital contributions made or additional stock acquired | 2. | |
| 3. Ordinary business income | 3. | <u>822,481</u> |
| 4. Net rental real estate income | 4. | |
| 5. Other net rental income | 5. | |
| 6. Interest, dividends and royalties | 6. | <u>2,896</u> |
| 7. Net capital gains | 7. | |
| 8. Net section 1231 gain and ordinary business gain | 8. | |
| 9. Tax-exempt interest, other tax-exempt income and recapture credits | 9. | |
| 10. Other income | 10. | |
| 11. Excess of deductions for depletion over basis of property (other than oil and gas) | 11. | |
| 12. Other increases to stock basis | 12. | |
| 13. Total increases to stock basis. Combine lines 2 through 12 | 13. | <u>825,377</u> |
| 14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here | 14. | <u>890,517</u> |
| Decreases to stock basis | | |
| 15. Distributions allowed | 15. | <u>586,432</u> |
| 16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0 16. | | <u>304,085</u> |
| 17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2) | 17. | <u>64,128</u> |
| 18. Other decreases to stock basis | 18. | |
| 19. Amount used to restore loan basis | 19. | |
| 20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19 | 20. | <u>64,128</u> |
| 21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero | 21. | <u>239,957</u> |

Shareholder Debt Basis

- | | | |
|--|-----|----------------|
| 22. Debt basis at the beginning of corporation's tax year | 22. | |
| 23. Additional loans | 23. | |
| 24. Debt basis restoration | 24. | |
| 25. Nontaxable debt repayment | 25. | |
| 26. Debt basis before losses and deductions. Combine lines 22 through 25 | 26. | |
| 27. Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3) | 27. | |
| 28. Debt basis at the end of year (Subtract line 27 from line 26) | 28. | <u>0</u> |
| 29. Stock and debt basis at the end of the year (Add lines 21 and line 28) | 29. | <u>239,957</u> |

Gain Recognized on Excess Distributions

- | | | |
|---|-----|----------------|
| 30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S) | 30. | <u>586,432</u> |
| 31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18. | 31. | <u>890,517</u> |
| 32. Total gain recognized on excess distributions. (Subtract line 31 from line 30) | 32. | <u>0</u> |
- Sch D/8949, short-term capital gain _____ • Sch D/8949, long-term capital gain _____

Form 1040		Shareholder's Basis Worksheet Page 3					2023			
Name CHRISTOPHER WIGAND		Id No. [REDACTED]								
Entity Name CHRISTOPHER WIGAND PA		EIN 27-0691598					Passive Activity Type Not Passive			
Basis reduced by nondeductible items before loss and deduction items							K1 Unit 1			
Loss Allocated to Shareholder Stock and Debt Basis										
	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible noncapital exp & oil/gas depletion deduction:		42,677	42,677	1.0000	42,677					42,677
Losses and deductions:										
Ordinary business loss										
Net rental real estate loss										
Other net rental loss										
Short-term capital loss										
Long-term capital loss										
28% capital loss										
Section 1231 loss										
4797 - Ordinary loss										
Other portfolio loss										
1256 contracts and straddles										
Other losses - Schedule E										
Other losses - 1040 Sch 1										
Section 179 expense		4,500	4,500	0.2098	4,500					4,500
Cash contributions										
Cash contributions (30%)										
Noncash contributions (50%)										
Noncash contributions (30%)										
Cap gain prop 50% org (30%)										
Cap gain prop (20%)										
Portfolio deductions (other)										
Investment interest expense										
Depletion										
Deductions-royalty income										
Section 59(e)(2) expenditures										
Preproductive period exp.										
Reforestation expense ded.										
Other deductions		16,951	16,951	0.7902	16,951					16,951
Foreign taxes										
Total losses and deductions		21,451	21,451	1.0000	21,451					21,451
Total nonded and deductible items		64,128	64,128		64,128					64,128

Form 1040	Partner's Basis Worksheet Page 1	2023
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Name CHRISTOPHER WIGAND	Taxpayer Identification Number [REDACTED]
Name of Entity Invesco DB Agriculture Fund	EIN 87-0778078
Passive Activity Type Not Passive	K1 Unit 3

1. Beginning of year basis. Per IRC 705(a)(2) do not enter an amount below zero			1. <u>6,839</u>
Increases to basis:			
2. Capital contributions: Cash	2.		
3. Capital contributions: Property (adjusted basis)	3.		
4. Increase in share of partnership liabilities	4.		
5. Ordinary business income	5.		
6. Net rental real estate income	6.		
7. Other net rental income	7.		
8. Interest	8.		
9. Dividends	9.		
10. Royalties	10.		
11. Net short-term capital gain	11.		
12. Net long-term capital gain	12.		
13. Net 28% rate capital gain	13.		
14. Net section 1231 gain and ordinary business gains	14.		
15. Tax-exempt interest, other tax-exempt income, and recapture of credits	15.		
16. Other income	16.		
17. Excess of deductions for depletion over basis of property (other than oil and gas)	17.		
18a. Other increases	18a.		
18b. Business interest expense (BIE)	18b.		
19. Total increases to basis. Combined lines 2 through 18	19.		<u>0</u>
20. Adjusted basis before items decreasing basis. Add line 1 and line 19	20.		<u>6,839</u>
Decreases to basis:			
21. Distributions: Cash and marketable securities (Sch K-1 (1065), Box 19 A)	21.		
22. Distributions: Property (adjusted basis) (Sch K-1 (1065), Box 19 C)	22.		
23. Decrease in share of partnership liabilities	23.		
24. Total distributions. Combine lines 21 through 23	24.	0	
25. Nondeductible and non-capital expenses	25.	0	
26. Oil and gas property depletion deduction up to adjusted basis of property	26.		
27. Other decreases	27.		
28. Total decreases to basis except items of loss and deductions. Combine lines 24 through 27	28.		
29. Adjusted basis before items of loss or deductions (Subtract line 28 from line 20. Do not enter less than zero)	29.		<u>6,839</u>
30. Partnership losses and deductions applied against basis. (See Partner's Basis Worksheet Page 2)	30.		
31. Basis at the end of the year. (Subtract line 30 from line 29. Do not enter less than zero)	31.		<u>6,839</u>

Gain Recognized on Distributions

32. Total distributions less property distributions. Subtract line 22 from line 24			32. _____
33. Adjusted basis before items decreasing basis (line 20) less gain from entire disposition of partnership on line 27.	33.		_____
34. Gain recognized on excess distributions. (Subtract line 33 from line 32)	34.		_____
• Sch E page 2, ordinary income			
• Sch D/8949, short-term capital gain			
• Sch D/8949, long-term capital gain			
35. Gain recognized on appreciated property	35.		_____
36. Total gain recognized on distributions	36.		<u>0</u>