

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/21/2024

General Information

Name: Mr Ed daSilva

PID 232695

AGENCY INFORMATION

Organization	Suborganization	Title
Suwannee County School Board	Elected Constitutional Officer	Board Member, District 4

Net Worth

My Net Worth as of December 31, 2023 was \$ 138,500.00.

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 \$ 5,800.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Bank Accounts/Suwannee River Federal Credit Union	\$ 14,500.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Midland Mortgage	PO Box 26648 Oklahoma City, OK	\$ 33,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

Income

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

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

PRIMARY SOURCES OF INCOME:

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

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

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

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

N/A

Training

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

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

Signature of Reporting Official or Candidate

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

Ed daSilva

Digitally signed: 06/21/2024

Filed with COE: 06/21/2024

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	5,513
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18	5,513
	19 Child tax credit or credit for other dependents from Schedule 8812	19	
	20 Amount from Schedule 3, line 8	20	
	21 Add lines 19 and 20	21	
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22	5,513
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24 Add lines 22 and 23. This is your total tax	24	5,513
Payments	25 Federal income tax withheld from:		
	a Form(s) W-2	25a	3,232
	b Form(s) 1099	25b	
	c Other forms (see instructions)	25c	
	d Add lines 25a through 25c	25d	3,232
	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	3,232
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 XXXXXXXXXXXXXXXXXXXX c Type: ☐ Checking ☐ Savings		
	d Account number XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
	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	2,281
	38 Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No		
	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation Activity Director
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation Housewife
	Phone no. 3869655287	Email address	edandtara@windstream.net
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date
	Firm's name	Phone no.	Firm's EIN
	Firm's address		

SCHEDULE D AMT
(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.

FOR AMT PURPOSES ONLY

2023

Attachment
Sequence No. 12

Name(s) shown on return

EDWARD W & TARA L DASILVA

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.

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				
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 ()
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

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				
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	45,000	10		44,990
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 ()
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 44,990

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

Schedule D (Form 1040) 2023

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	44,990
	● 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 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)	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 Form 1040, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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

SSN or taxpayer identification number

EDWARD W & TARA L DASILVA

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 Column (e) 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	
	Real estate	02-19-15	10-03-23	45,000	10			44,990
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Sch. 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).				45,000	10			44,990

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.

a Employee's social security number [REDACTED]		Payroll organization code 50-40-70-00-000		Intradepartment number 0000000000	
b Employer identification number (EIN) 59-6001874		1 Wages, tips, other compensation 41,362.76		2 Federal income tax withheld 1,407.81	
c Employer's name, address, and ZIP code State of Florida Jimmy Patronis, Chief Financial Officer 200 E Gaines Street Tallahassee, Florida 32399-0356		3 Social security wages 42,878.60		4 Social security tax withheld 2,658.47	
		5 Medicare wages and tips 42,878.60		6 Medicare tax withheld 621.74	
		7 Social security tips		10 Dependent care benefits	
		11 Nonqualified plans		12a See instructions for box 12 G 260.00	
d Control number 038611 01/05		13 Statutory employee ☐		12b DD 21,972.96	
e Employee's first name, mi, and last name EDWARD W DASILVA 4821 85TH RD LIVE OAK, FL 32060-8929		Retirement plan ☒		12c	
		Third-party sick pay ☐		12d	
		14 Other 125 1,304.64		12e	
		f Employee's address and ZIP code			
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

FORM **W-2** WAGE AND TAX STATEMENT
Copy C - For EMPLOYEE'S RECORDS

2023

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a

Department of the Treasury - Internal Revenue Service

OMB No. 1545-0008

32982.51		1823.99	
1 Wages, tips, other comp.		2 Federal income tax withheld	
34002.52		2108.05	
3 Social security wages		4 Social security tax withheld	
34002.52		492.96	
5 Medicare wages and tips		6 Medicare tax withheld	
Employee's name, address, and ZIP code SUWANNEE COUNTY SCHOOL BOARD 1740 OHIO AVENUE SOUTH LIVE OAK FL 32064			
7 Social security tips		8 Allocated tips	
9		10 Dependent care benefits	
11 Nonqualified plans		12a	
13 Statutory employee		12b	
Retirement plan X		12c	
Third-party sick pay		12d	
14		Employee's social security no. [REDACTED]	
		Employer ID number (EIN) 59-6000872	
		Control number	
EDWARD W DASILVA 4821 85TH RD LIVE OAK FL 32060			
Employee's name, address, and ZIP code			
15 State Employer's state ID number		16 State wages, tips, etc.	
FL		17 State income tax	
18 Local wages, tips, etc.		19 Local income tax	
		20 Locality name	
Wage and Tax Statement Copy C - For EMPLOYEE'S RECORDS This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it. OMB No. 1545-0008 Department of the Treasury - Internal Revenue Service			

Instructions for Employee

Box 1. Enter this amount on the wages line of your tax return.
Box 2. Enter this amount on the federal income tax withheld line of your tax return.
Box 5. You may be required to report this amount on Form 8859. See the Form 1040 instructions to determine if you are required to complete Form 8859.
Box 6. This amount includes the 1.45% Medicare tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare tax on any of those Medicare wages and tips above \$200,000.
Box 8. This amount is not included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see the Form 1040 instructions.
You must file Form 4137 with your income tax return to report at least the allocated tip amount unless you can prove with adequate records that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Use Form 4137 to figure the social security and Medicare tax owed on tips you didn't report to your employer. Enter this amount on the wages line of your tax return. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).
Box 10. This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over your employer's plan limit is also included in box 1. See Form 5441.
Box 11. This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or box 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.
Box 12. The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$22,500 (\$15,500 if you only have SIMPLE plans; \$25,500 for section 455(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$22,500. Deferrals under code H are limited to \$7,000.
However, if you were at least age 50 in 2023, your employer may have allowed an additional deferral of up to \$7,500 (\$3,500 for section 401(k) and 408(a) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the Form 1040 instructions.
Note: If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.
A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.
B—Uncollected Medicare tax on tips. Include this tax on Form 1040 or 1040-SR. See the Form 1040 instructions.
C—Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to the social security wage base), and 5).
D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.
E—Elective deferrals under a section 403(b) salary reduction arrangement.
F—Elective deferrals under a section 408(a)(6) salary reduction SEP.
G—Elective deferrals and employer contributions (including nonselective deferrals) to a section 457(b) deferred compensation plan.
H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.
J—Nontaxable sick pay (information only, not included in box 1, 3, or 5).
K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.
L—Substantiated employee business expense reimbursements (nontaxable).
M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.
N—Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See the Form 1040 instructions.
P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5).
Q—Nontaxable combat pay. See the Form 1040 instructions for details on reporting this amount.
R—Employer contributions to your Archer MSA. Report on Form 8853.

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1).
T—Adoption benefits (not included in box 1). Complete Form 8839 to figure any taxable and nontaxable amounts.
V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to the social security wage base), and 5). See Pub. 525 for reporting requirements.
W—Employer contributions (including amounts the employee elected to contribute under a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889.
Y—Deferrals under a section 408(a) nonqualified deferred compensation plan.
Z—Income under a nonqualified deferred compensation plan that falls to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.
AA—Designated Roth contributions under a section 401(k) plan.
BB—Designated Roth contributions under a section 408(a) plan.
DD—Cost of employer-sponsored health coverage. The amount reported with code DD is not taxable.
EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.
FF—Permitted benefits under a qualified small employer health reimbursement arrangement.
GG—Income from qualified equity grants under section 83(b).
HH—Aggregate deferrals under section 83(b) elections as of the close of the calendar year.
Box 13. If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A.
Box 14. Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.
Note: Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Notice to Employee

Do you have to file? Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you don't have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.
Earned income credit (EIC). You may be able to take the EIC for 2023 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2023 or if income is earned for services provided while you were an inmate at a penal institution. For 2023 income limits and more information, visit www.irs.gov/efic. See also Pub. 596, Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return. Employer's social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, your employer has reported your complete SSN to the IRS and the Social Security Administration (SSA).
Clergy and religious workers. If you aren't subject to social security and Medicare taxes, see Pub. 517.
Corrections. If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the SSA to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA website at www.ssa.gov.
Cost of employer-sponsored health coverage (if such cost is provided by the employer). The reporting in box 12, using code DD, of the cost of employer-sponsored health coverage is for your information only. The amount reported with code DD is not taxable.
Credit for excess taxes. If you had more than one employer in 2023 and more than \$9,332.40 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. See the Form 1040 instructions. If you had more than one railroad employer and more than \$5,821.20 in Tier 2 RRTA tax was withheld, you may be able to claim a refund on Form 843. See the instructions for Form 843.

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Hill Law & Title, PLLC 230 Court Street SE Live Oak, FL 32064 (386) 362-1900		1 Date of closing 10/03/2023	OMB No. 1545-0997 Form 1099-S (Rev. January 2022) For calendar year 2023	Proceeds From Real Estate Transactions
		2 Gross proceeds \$ 45,000.00		
FILER'S TIN 81-4839855	TRANSFEROR'S TIN [REDACTED]	3 Address (including city, state, and ZIP code) or legal description 1234 CR 252 Wellborn, FL 32094	Copy B For Transferor This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.	
TRANSFEROR'S name Edward William Dasilva		4 Transferor received or will receive property or services as part of the consideration (if checked) ☐		
Street address (including apt. no.) 4821 85th Road		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ☐		
City or town, state or province, country, and ZIP or foreign postal code Live Oak, FL 32060		6 Buyer's part of real estate tax \$		
Account number (see instructions) 23-368				

Form **1099-S** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

Instructions for Transferor

For sales or exchanges of certain real estate, the person responsible for closing a real estate transaction must report the real estate proceeds to the IRS and must furnish this statement to you. To determine if you have to report the sale or exchange of your main home on your tax return, see the instructions for Schedule D (Form 1040). If the real estate was not your main home, report the transaction on Form 4797, Form 6252, and/or the Schedule D for the appropriate income tax form. If box 4 is checked and you received or will receive like-kind property, you must file Form 8824.

Federal mortgage subsidy. You may have to recapture (pay back) all or part of a federal mortgage subsidy if all the following apply.

- You received a loan provided from the proceeds of a qualified mortgage bond or you received a mortgage credit certificate.
- Your original mortgage loan was provided after 1990.
- You sold or disposed of your home at a gain during the first 9 years after you received the federal mortgage subsidy.
- Your income for the year you sold or disposed of your home was over a specified amount.

This will increase your tax. See Form 8828 and Pub. 523.

Transferor's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the filer assigned to distinguish your account.

Box 1. Shows the date of closing.

Box 2. Shows the gross proceeds from a real estate transaction, generally the sales price. Gross proceeds include cash and notes payable to you, notes assumed by the transferee (buyer), and any notes paid off at settlement. Box 2 does not include the value of other property or services you received or will receive. See Box 4.

Box 3. Shows the address or legal description of the property transferred.

Box 4. If checked, shows that you received or will receive services or property (other than cash or notes) as part of the consideration for the property transferred. The value of any services or property (other than cash or notes) is not included in box 2.

Box 5. If checked, shows that you are a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust).

Box 6. Shows certain real estate tax on a residence charged to the buyer at settlement. If you have already paid the real estate tax for the period that includes the sale date, subtract the amount in box 6 from the amount already paid to determine your deductible real estate tax. But if you have already deducted the real estate tax in a prior year, generally report this amount as income on the "Other income" line of Schedule 1 (Form 1040). For more information, see Pub. 523, Pub. 525, and Pub. 530.

Future developments. For the latest developments related to Form 1099-S and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099S.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

YOU ARE REQUIRED BY LAW to provide your correct taxpayer name and identification number for the transaction described above to Hill Law & Title, PLLC.

If you do not provide your correct taxpayer identification number, you may be subject to civil or criminal penalties imposed by law.

UNDER PENALTIES OF PERJURY, I certify that the number shown on this statement is my correct taxpayer identification number. I acknowledge that I have received a copy of this statement.


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