

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/26/2024

General Information

Name: Hon Robert Gregory Jerald

CONFIDENTIAL

PID 275056

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (5Th)	Elected Constitutional Officer	Circuit Judge

Net Worth

My Net Worth as of December 31, 2023 was \$ 576,616.00.

2023 Form 6 - Full and Public Disclosure of Financial Interests

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Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is \$ 25,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Home - {REDACTED}	\$ 640,000.00
Automobile - 2021 Suburban	\$ 52,000.00
PNC Checking/Savings: PO Box 1820, Dayton, OH	\$ 42,100.00
Automobile - 2019 Equinox	\$ 14,500.00
FRS Account: 3189 Blairstone Road, Tallahassee, FL	\$ 292,811.00
Automobile - 2014 Ford F150	\$ 14,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Mortgage - PNC Bank	11820 Dayton, OH	\$ 434,500.00
GM Financial	PO Box 78143, Phoenix, AZ	\$ 41,495.00
Mid Florida Credit Union	1520 E Silver Springs Blvd., Ocala, FL	\$ 13,800.00

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.

Robert Gregory Jerald

Digitally signed: 06/26/2024

Filed with COE: 06/26/2024

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

See separate instructions.

Your first name and middle initial Robert G		Last name Jerald	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial [REDACTED]		Last name Jerald	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]
Foreign country name [REDACTED]			Foreign postal code [REDACTED]
ZIP code [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]	Jerald	[REDACTED]	[REDACTED]	☒	☐
[REDACTED]	Jerald	[REDACTED]	[REDACTED]	☒	☐
[REDACTED]	Jerald	[REDACTED]	[REDACTED]	☒	☐
[REDACTED]	Jerald	[REDACTED]	[REDACTED]	☒	☐

If more than four dependents, see instructions and check here ☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 177,330.
b Household employee wages not reported on Form(s) W-2	1b
c Tip income not reported on line 1a (see instructions)	1c
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
e Taxable dependent care benefits from Form 2441, line 26	1e
f Employer-provided adoption benefits from Form 8839, line 29	1f
g Wages from Form 8919, line 6	1g
h Other earned income (see instructions)	1h 0.
i Nontaxable combat pay election (see instructions)	1i
z Add lines 1a through 1h	1z 177,330.
2a Tax-exempt interest	2a
3a Qualified dividends	3a
4a IRA distributions	4a
5a Pensions and annuities	5a
6a Social security benefits	6a
b Taxable interest	2b
b Ordinary dividends	3b
b Taxable amount	4b
b Taxable amount	5b
b Taxable amount	6b
c If you elect to use the lump-sum election method, check here (see instructions)	☐
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here	7
8 Additional income from Schedule 1, line 10	8
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 177,330.
10 Adjustments to income from Schedule 1, line 26	10
11 Subtract line 10 from line 9. This is your adjusted gross income	11 177,330.
12 Standard deduction or itemized deductions (from Schedule A)	12 34,613.
13 Qualified business income deduction from Form 8995 or Form 8995-A	13
14 Add lines 12 and 13	14 34,613.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 142,717.

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under Standard Deduction, see instructions.

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): ☐ 8814 ☐ 4972 ☐ 3 ☐ _____	16 22,013.													
	17 Amount from Schedule 2, line 3	17													
	18 Add lines 16 and 17	18 22,013.													
	19 Child tax credit or credit for other dependents from Schedule 8812	19 8,000.													
	20 Amount from Schedule 3, line 8	20													
	21 Add lines 19 and 20	21 8,000.													
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22 14,013.													
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23 0.													
	24 Add lines 22 and 23. This is your total tax	24 14,013.													
Payments	25 Federal income tax withheld from: <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">a Form(s) W-2</td> <td style="width: 10%; border: 1px solid black;">25a</td> <td style="width: 30%; text-align: right;">22,588.</td> </tr> <tr> <td>b Form(s) 1099</td> <td style="border: 1px solid black;">25b</td> <td></td> </tr> <tr> <td>c Other forms (see instructions)</td> <td style="border: 1px solid black;">25c</td> <td></td> </tr> <tr> <td colspan="3">d Add lines 25a through 25c</td> </tr> </table>	a Form(s) W-2	25a	22,588.	b Form(s) 1099	25b		c Other forms (see instructions)	25c		d Add lines 25a through 25c			25d 22,588.	
a Form(s) W-2	25a	22,588.													
b Form(s) 1099	25b														
c Other forms (see instructions)	25c														
d Add lines 25a through 25c															
	26 2023 estimated tax payments and amount applied from 2022 return	26													
If you have a qualifying child, attach Sch. EIC.	27 Earned income credit (EIC) No	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 22,588.													
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34 8,575.													
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a 8,575.													
Direct deposit? See instructions.	b Routing number <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td></tr></table>	X	X	X	X	X	X	X	X	X	c Type: ☐ Checking ☐ Savings				
	X	X	X	X	X	X	X	X	X						
d Account number <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td><td style="border: 1px solid black; width: 15px; text-align: center;">X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
	36 Amount of line 34 you want applied to your 2024 estimated tax	36													
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37													
	38 Estimated tax penalty (see instructions)	38													
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No														
	Designee's name _____	Phone no. _____ Personal identification number (PIN) _____													
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.														
	Your signature _____	Date _____ Your occupation Circuit Court Judge If the IRS sent you an Identity Protection PIN, enter it here (see inst.)													
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date _____ Spouse's occupation Homemaker If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)													
	Phone no. _____	Email address _____													
	Paid Preparer Use Only Preparer's name _____ Preparer's signature _____ Date _____ PTIN _____ Check if: ☐ Self-employed														
	Firm's name Self-Prepared	Phone no. _____													
	Firm's address _____	Firm's EIN _____													

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

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

Robert G & Jerald

Your social security number

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	0.
2	Enter amount from Form 1040 or 1040-SR, line 11	2	177,330.
3	Multiply line 2 by 7.5% (0.075)	3	13,300.
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.

**Taxes You
Paid**

5	State and local taxes.		
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a	
b	State and local real estate taxes (see instructions)	5b	3,998.
c	State and local personal property taxes	5c	254.
d	Add lines 5a through 5c	5d	4,252.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	4,252.
6	Other taxes. List type and amount:	6	
7	Add lines 5e and 6	7	4,252.

**Interest
You Paid**

Caution: Your mortgage interest deduction may be limited. See instructions.

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐		
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	20,161.
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b	
c	Points not reported to you on Form 1098. See instructions for special rules	8c	
d	Reserved for future use	8d	
e	Add lines 8a through 8c	8e	20,161.
9	Investment interest. Attach Form 4952 if required. See instructions	9	
10	Add lines 8e and 9	10	20,161.

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	10,200.
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	
13	Carryover from prior year	13	
14	Add lines 11 through 13	14	10,200.

**Casualty and
Theft Losses**

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
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**Other
Itemized
Deductions**

16	Other—from list in instructions. List type and amount:	16	
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**Total
Itemized
Deductions**

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12	17	34,613.
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service

**Credits for Qualifying Children
and Other Dependents**

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **47**

Name(s) shown on return

Robert G & Jerald

Your social security number

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	177,330.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	177,330.
4	Number of qualifying children under age 17 with the required social security number	4	4
5	Multiply line 4 by \$2,000	5	8,000.
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	0
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	8,000.
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 } • All other filing statuses—\$200,000 }	9	400,000.
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11? ☐ No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	8,000.
13	Enter the amount from Credit Limit Worksheet A	13	22,013.
14	Enter the smaller of line 12 or line 13. This is your child tax credit and credit for other dependents Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	8,000.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

BAA

REV 01/12/24 irs.ustcp.gov

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	☐
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a 0.
b	Number of qualifying children under 17 with the required social security number: _____ x \$1,600. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16b
TIP: The number of children you use for this line is the same as the number of children you used for line 4.		
17	Enter the smaller of line 16a or line 16b	17
18a	Earned income (see instructions)	18a
b	Nontaxable combat pay (see instructions)	18b
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$4,800 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.	21
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22
23	Add lines 21 and 22	23
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11. }	24
25	Subtract line 24 from line 23. If zero or less, enter -0-	25
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27.	26

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27
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