

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/29/2024

General Information

Name: Kimberly A Hill

PID 304189

AGENCY INFORMATION

Organization	Suborganization	Title
Division Of Administrative Hearings	Judges of Compensation Claims	Judge of Compensation Claims

Net Worth

My Net Worth as of June 28, 2024 was \$ 1,212,516.88.

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 \$ 50,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Real Estate - Primary Residence	\$ 610,000.00
Cash	\$ 10,000.00
Investment Products	\$ 887,373.82
Bank Account	\$ 28,443.95
Automobile	\$ 70,000.00
Other Accounts Receivable from Attorney Fee Liens prior business	\$ 50,000.00
State Retirement Account	\$ 3,870.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
PNC Bank	P.O. Box 747066 Pittsburgh, PA 15274-7066	\$ 60,000.00
PHH Mortgage	P.O. Box 24738 West Palm Beach FL 33416	\$ 236,445.59
American Express Loan	P.O. Box 1270 Newark, NJ 07101-1270	\$ 8,332.26

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.

Kimberly A Hill

Digitally signed: 06/29/2024

Filed with COE: 06/29/2024

Taxpayer copy
Stroemer & Company, LLC
14400 NW 77th Ct., Ste 206
Miami Lakes, FL 33016
239-433-1002

April 9, 2024

CONFIDENTIAL

Kimberly A. Hill
1311 SW 4th Ave
Ft. Lauderdale, FL 33315-1512

Dear Kimberly:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Individual Income Tax Return (Form 1040)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

As a courtesy to our clients, we wish to bring the following information to your attention:

As of January 1, 2024, the United States Treasury, division of Financial Crimes Enforcement Network (FinCEN), requires certain entities to report information with respect to its beneficial owners under the Corporate Transparency Act.

- *A reporting company created or registered to do business before January 1, 2024, will have until January 1, 2025, to file its initial BOI report.*
- *A reporting company created or registered in 2024 will have 90 calendar days to file after receiving actual or public notice that its creation or registration is effective.*
- *A reporting company created or registered on or after January 1, 2025, will have 30 calendar days to file after receiving actual or public notice that its creation or registration is effective.*

Stroemer & Company, LLC does not provide any compliance or consulting services with respect to BOI reporting.

You should become familiar with the new BOI reporting requirements to better understand how the new law impacts any entities you may have a beneficial ownership interest in.

The following links from the FinCen's website provide more information.

<<https://www.fincen.gov/boi>>

<<https://www.fincen.gov/boi/small-entity-compliance-guide>>


<<https://www.fincen.gov/boi/small-business-resources>>

Failure to file this report when required could result in civil or criminal penalties and a monetary fine.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 (www.irs.gov/pub/irs-pdf/p4524.pdf) outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Stroemer & Company, LLC

Taxpayer copy
Filing Instructions

Electronically Filed
Form 1040 US Individual Income Tax Return

With
Form 1040-V Payment Voucher
Form 8879 IRS e-file Signature Authorization

Taxable Year Ended December 31, 2023

Name: Kimberly A. Hill

Date Due: April 15, 2024

Remittance: A check in the amount of \$3,074 should be made payable to the United States Treasury and included with the voucher. Write "S.S.N. ***-**-■■■■, 2023 Form 1040" and your daytime phone number on the check.

Do not attach your payment to Form 1040-V. Instead place them loose in the envelope.

Mail To: Internal Revenue Service
P.O. Box 1214
Charlotte, NC 28201-1214

Include Form 1040-V with your check.

Signature: Form 8879 IRS e-file Signature Authorization authorizes your electronically filed return to be signed with a Personal Identification Number (PIN) and certifies that Part I amounts are from your tax return. Review and sign the Form 8879 IRS e-file Signature Authorization and mail it as soon as possible to:

Stroemer & Company, LLC
14400 NW 77th Ct., Ste 206
Miami Lakes, FL 33016

Important: Your return will not be filed with the IRS until the signed Form 8879 IRS e-file Signature Authorization has been received by this office.

Retain a copy of the signed and dated Form 8879 for your records.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1040 to the IRS it will delay processing of your return.

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

KIMBERLY A.

Last name

HILL

Your social security number

★

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

Last name

Spouse's social security number

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

Apt. no.

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

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

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)

Check only one box.

☐

Married filing jointly (even if only one had income)

☐

Married filing separately (MFS)

☐

Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets

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

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

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

Dependents (see instructions):

If more than four dependents, see instr. and check here ☐

(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

☐
☐
☐
☐
☐☐
☐
☐
☐
☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **1a** **145,902**

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**

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** **145,902**

Attach Sch. B if required.

2a Tax-exempt interest **2a** **b** Taxable interest **2b**

3a Qualified dividends **3a** **b** Ordinary dividends **3b**

4a IRA distributions **4a** **b** Taxable amount **4b**

5a Pensions and annuities **5a** **b** Taxable amount **5b** **100,000**

6a Soc. sec. ben. **6a** **b** Taxable amount **6b**

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

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

8 Other income from Schedule 1, line 10 **8** **20,214**

9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** **9** **266,116**

10 Adjustments to income from Schedule 1, line 26 **10** **0**

11 Subtract line 10 from line 9. This is your **adjusted gross income** **11** **266,116**

12 **Standard deduction or itemized deductions** (from Schedule A) **12** **38,932**

13 Qualified business income deduction from Form 8995 or Form 8995-A **13**

14 Add lines 12 and 13 **14** **38,932**

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** **15** **227,184**

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

Form **1040** (2023)

Form 1040 (2023) **KIMBERLY A. HILL**

***-**- Page 2

Tax and Credits

16 Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972
3 ☐ 51,531
17 Amount from Schedule 2, line 3 51,531
18 Add lines 16 and 17 51,531
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 51,531
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 51,531

Payments

25 Federal income tax withheld from:
a Form(s) W-2 25a 28,457
b Form(s) 1099 25b 20,000
c Other forms (see instructions) 25c
d Add lines 25a through 25c 25d 48,457
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

If you have a
qualifying child,
attach Sch. EIC.

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 48,457

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 c Type: ☐ Checking ☐ Savings
d Account number

Amount You Owe

36 Amount of line 34 you want **applied to your 2024 estimated tax** 36
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 3,074
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 **MARC BERENFELD, CPA** Phone no. **239-433-1002** 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
Taxpayer copy **JUDGE**
Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Joint return?
See instructions.
Keep a copy for
your records.

Phone no. Email address
Preparer's name Preparer's signature Date PTIN Check if:
MARC BERENFELD, CPA **MARC BERENFELD, CPA** 04/09/24 ***** ☐ Self-employed
Firm's name **STROEMER & COMPANY, LLC** Phone no. **239-433-1002**
Firm's address **14400 NW 77TH CT., STE 206**
MIAMI LAKES FL 33016

Form 1040 (2023)

SCHEDULE 1
(Form 1040)**Additional Income and Adjustments to Income**

OMB No. 1545-0074

2023Department of the Treasury
Internal Revenue Service**Attach to Form 1040, 1040-SR, or 1040-NR.**
Go to www.irs.gov/Form1040 for instructions and the latest information.Attachment
Sequence No. **01**

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

Your social security number

KIMBERLY A. HILL**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	-4,834
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	25,048
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:	8z	
9	Total other income. Add lines 8a through 8z	9	25,048
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	20,214

For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 1 (Form 1040) 2023**

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service

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

KIMBERLY A. HILL**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

2023Attachment
Sequence No. **07**

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 **11,001**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 2 **266,116**
- 3 Multiply line 2 by 7.5% (0.075) 3 **19,959**
- 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 **1,581**
- b State and local real estate taxes (see instructions) 5b **5,312**
- c State and local personal property taxes 5c
- d Add lines 5a through 5c 5d **6,893**
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5e **6,893**
- 6 Other taxes. List type and amount: 6

7 Add lines 5e and 6 7 **6,893****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 **6,970**
- 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 **21**
- d Reserved for future use 8d
- e Add lines 8a through 8c 8e **6,991**

- 9 Investment interest. Attach Form 4952 if required. See instructions 9
- 10 Add lines 8e and 9 10 **6,991**

**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
- 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

**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

**Other
Itemized
Deductions**

- 16 Other—from list in instructions. List type and amount: **SEE STATEMENT 1** 16 **25,048**

**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 **38,932**

- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2023

SCHEDULE C

(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2023Department of the Treasury
Internal Revenue Service**Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.****Go to www.irs.gov/ScheduleC for instructions and the latest information.**Attachment
Sequence No. **09**

Name of proprietor

KIMBERLY A. HILL

Social security number (SSN)

B Enter code from instructions**D** Employer ID number (EIN) (see instr.)**A** Principal business or profession, including product or service (see instructions)**ATTORNEY AT LAW****C** Business name. If no separate business name, leave blank.**KIMBERLY A. HILL PL****E** Business address (including suite or room no.) **1311 SW 4TH AVENUE**

City, town or post office, state, and ZIP code

FT LAUDERDALE**FL 33315****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☐ No**Part I Income****1** Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you onForm W-2 and the "Statutory employee" box on that form was checked ☐**1** **3,500****2** Returns and allowances**2****3** Subtract line 2 from line 1**3****3,500****4** Cost of goods sold (from line 42)**4****5** **Gross profit.** Subtract line 4 from line 3**5****3,500****6** Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)**6****7** **Gross income.** Add lines 5 and 6**7****3,500****Part II Expenses.** Enter expenses for business use of your home **only** on line 30.**8** Advertising **8****18** Office expense (see instructions)**18****9** Car and truck expenses**19** Pension and profit-sharing plans**19**

(see instructions)

9**655****20** Rent or lease (see instructions):**10** Commissions and fees**10****a** Vehicles, machinery, and equipment**20a****11** Contract labor (see instructions)**11****b** Other business property**20b****12** Depletion**12****21** Repairs and maintenance**21****13** Depreciation and section 179**22** Supplies (not included in Part III)**22**

expense deduction (not

23 Taxes and licenses**23**

included in Part III) (see

24 Travel and meals:

instructions)

13**a** Travel**24a****14** Employee benefit programs**b** Deductible meals (see**24b**

(other than on line 19)

14**15** Insurance (other than health)**15****25** Utilities**25****16** Interest (see instructions):**26** Wages (less employment credits)**26****a** Mortgage (paid to banks, etc.)**16a****27a** Other expenses (from line 48)**27a****b** Other**16b****b** Energy efficient commercial bldgs**27b****17** Legal and professional services **17**

deduction (attach Form 7205)

27b**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27b**28****8,334****29** Tentative profit or (loss). Subtract line 28 from line 7**29****-4,834****30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829

unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home:

and (b) the part of your home used for business:

. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

30**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.

31 **-4,834**

- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule**

- SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.**32b** ☐ Some investment is not at risk.

KIMBERLY A. HILL

ATTORNEY AT LAW

Schedule C (Form 1040) 2023

Part III Cost of Goods Sold (see instructions)

- 33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)
- 34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No
- 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35
- 36 Purchases less cost of items withdrawn for personal use 36
- 37 Cost of labor. Do not include any amounts paid to yourself 37
- 38 Materials and supplies 38
- 39 Other costs 39
- 40 Add lines 35 through 39 40
- 41 Inventory at end of year 41
- 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- 43 When did you place your vehicle in service for business purposes? (month/day/year) 03/21/21
- 44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
- a Business 1,000 b Commuting (see instructions) c Other 3,000
- 45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No
- 46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☒ No
- 47a Do you have evidence to support your deduction? ☒ Yes ☐ No
- b If "Yes," is the evidence written? ☒ Yes ☐ No

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

BUSINESS SERVICES	3,830
DUES AND SUBSCRIPTIONS	1,785
TELEPHONE AND INTERNET	2,064

**SCHEDULE A
(Form 8995-A)****Specified Service Trades or Businesses**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue Service**Attach to Form 8995-A.****Go to www.irs.gov/Form8995A for instructions and the latest information.**Attachment
Sequence No. **55B**

Name(s) shown on return

Your taxpayer identification number

KIMBERLY A. HILL

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$182,100 but not \$232,100 (\$364,200 and \$464,200 if married filing jointly). If your taxable income isn't more than \$182,100 (\$364,200 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$232,100 (\$464,200 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

Part I Other Than Publicly Traded Partnerships (PTP)

See instructions before completing Parts I and II.

A**B****C**

1a Trade or business name	1a KIMBERLY A.
b Taxpayer identification number	1b 26-1802223
2 Qualified business income or (loss) from the trade or business	2 -4,834
3 Allocable share of W-2 wages from the trade or business	3
4 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	4
5 Taxable income before qualified business income deduction	5 227,184
6 Threshold. Enter \$182,100 (\$364,200 if married filing jointly)	6 182,100
7 Subtract line 6 from line 5	7 45,084
8 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	8 50,000
9 Divide line 7 by line 8	9 90.1680
10 Applicable percentage. Subtract line 9 from 100%	10 9.8320 %
11 Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate	11 -475
12 Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate	12
13 Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate	13

Part II Publicly Traded Partnership**A****B****C**

14 Trade or business name	14
15 Taxpayer identification number	15
16 Qualified PTP income or (loss)	16
17 Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16	17
18 Taxable income before qualified business income deduction	18
19 Threshold. Enter \$182,100 (\$364,200 if married filing jointly)	19
20 Subtract line 19 from line 18	20
21 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	21
22 Divide line 20 by line 21	22
23 Applicable percentage. Subtract line 22 from 100%	23 %
24 Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28	24

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

Schedule A (Form 8995-A) 2023

SCHEDULE C
(Form 8995-A)
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Loss Netting and Carryforward

OMB No. 1545-2294

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Attachment
Sequence No. **55D**

Your taxpayer identification number

KIMBERLY A. HILL

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	KIMBERLY A. HILL PL	-475 () () ()		
2	Qualified business net (loss) carryforward from prior years. See instructions		2 ()	
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations		3 (	475)
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations		4	
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).		5 ()	
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-		6 (	475)

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

Form

8960**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.

OMB No. 1545-2227

2023Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

KIMBERLY A. HILL**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
2	Ordinary dividends (see instructions)	2
3	Annuities (see instructions)	3
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a -4,834
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b 4,834
c	Combine lines 4a and 4b	4c
5a	Net gain or loss from disposition of property (see instructions)	5a
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

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a
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	0
Individuals:			
13	Modified adjusted gross income (see instructions)	13	266,116
14	Threshold based on filing status (see instructions)	14	200,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	66,116
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	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
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	
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)

Self-Employed Health Insurance Deduction

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

Go to www.irs.gov/Form7206 for instructions and the latest information.

Name(s) shown on return

KIMBERLY A. HILL

Your taxpayer identification number

Note: Use a separate Form 7206 for each trade or business under which an insurance plan is established.

1	Enter the total amount paid in 2023 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2023 for you, your spouse, and your dependents. But don't include the following. See instructions	1	3,350
	• Amounts for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2023. • Any amounts paid, not to exceed \$3,000, from retirement plan distributions that were nontaxable because you are a retired public safety officer. See instructions. • Any payments for qualified long-term care insurance (see line 2).		
2	For coverage under a qualified long-term care insurance contract, enter for each person covered the smaller of (a) or (b).		
	(a) Total payments made for that person during the year.		
	(b) The amount shown below. Use the person's age at the end of the tax year.		
	\$480 ----if that person is age 40 or younger		
	\$890 ----if age 41 to 50		
	\$1790 ----if age 51 to 60		
	\$4770 ----if age 61 to 70		
	\$5960 ----if age 71 or older		
	Note: The amount of long-term care premiums that can be included as a medical expense is limited by the person's age. Don't include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your employer or your spouse's employer, or the employer of either your dependent or your child who was under the age of 27 at the end of 2023. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts	2	
3	Add lines 1 and 2	3	3,350
4	Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11	4	0
5	Enter the total of all net profits* from Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A, plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). Don't include any net losses shown on these schedules	5	
6	Divide line 4 by line 5	6	
7	Multiply Schedule 1 (Form 1040), line 15, deductible part of self-employment tax, by the percentage on line 6	7	
8	Subtract line 7 from line 4	8	
9	Enter the amount, if any, from Schedule 1 (Form 1040), line 16, self-employed SEP, SIMPLE, and qualified plans, attributable to the same trade or business in which the insurance plan is established	9	
10	Subtract line 9 from line 8	10	
11	Enter your Medicare wages (box 5 of Form W-2) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established	11	
12	Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above	12	
13	Subtract line 12 from line 10 or 11, whichever applies	13	
14	Self-employed health insurance deduction. Enter the smaller of line 3 or line 13 here and on Schedule 1 (Form 1040), line 17. Don't include this amount when figuring any medical expense deduction on Schedule A (Form 1040)	14	

* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Part I, line 4b.

****Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

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

Form **7206** (2023)

Federal Statements

Statement 1 - Schedule A, Line 16 - Other Miscellaneous Deductions

Description		Amount
GAMBLING LOSSES	\$	45,000
DISALLOWED GAMBLING LOSS		-19,952
TOTAL	\$	25,048

Year Ending: December 31, 2023

***-*

Kimberly A. Hill
1311 SW 4th Ave
Ft. Lauderdale, FL 33315-1512

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under IRC Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Federal Statements

Schedule A, Line 1 - Medical and Dental Expenses

Description	Amount
MEDICAL/DENTAL EXPENSES	\$ 7,001
PRESCRIPTION DRUGS	650
SE HEALTH INS PREM - SCH CS	3,350
TOTAL	\$ 11,001

Schedule A, Line 5a - State and Local General Sales Taxes

Description	Amount
GENERAL SALES TAX	\$ 1,581
TOTAL	\$ 1,581

Schedule A, Line 8a - Home Mortgage Interest & Points From Form 1098

Description	Amount
BSI FINANCIAL SERVICES	\$ 4,086
PHH MORTGAGE SVCS	2,884
TOTAL	\$ 6,970

Schedule A, Line 8c - Points Not Reported on Form 1098

Description	Amount
CORNERSTONE HOME LENDING INC	\$ 21
TOTAL	\$ 21

***_**-

Hill, Kimberly A.

4/9/2024 9:09 PM

Federal Statements

Attorney at Law

Schedule C, Line 1 - Gross Receipts or Sales

Description	Amount
FORNARIS LAW FIRM PA	\$ 3,500
TOTAL	\$ 3,500