

2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 07/01/2024

General Information

Name: Sheriff J Harrell Reid

PID 5216

AGENCY INFORMATION

Organization	Suborganization	Title
Hamilton County	Elected Constitutional Officer	Sheriff

Net Worth

My Net Worth as of December 31, 2023 was \$ 5,155,000.00.

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 \$ 15,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Harry T.Reid Funeral Home (estimated market value)	\$ 500,000.00
The Reid Family Partnership,LTD (estimated market value)	\$ 3,000,000.00
Bank Accounts	\$ 500,000.00
Real Estate	\$ 500,000.00
Marketable Securities	\$ 1,000,000.00

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Synovus	Valdosta, GA	\$ 10,000.00
Diversified Financing (Farm Equipment)	Live Oak, FL	\$ 100,000.00
Farm Line of Credit	Valdosta, GA	\$ 250,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
First Federal Savings & Loan	Jasper, FL	\$ 5,000.00

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.

J Harrell Reid

Digitally signed: 07/01/2024

Filed with COE: 07/01/2024

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial Last name Your social security number
JAMES HARRELL REID
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. Presidential Election Campaign
P.O. BOX 92 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.
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code
JASPER, FL 32052
Foreign country name Foreign province/state/county Foreign postal code ☐ You ☐ Spouse

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, 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, 1958 ☐ Are blind
Spouse: ☐ Was born before January 2, 1958 ☐ 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 instr.):	
						Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ☐						☐	☐
						☐	☐
						☐	☐
						☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions).....	1a	111,556.
	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	111,556.
Attach Schedule B if required.	2a Tax-exempt interest.....	2a	3,201.
	3a Qualified dividends.....	3a	6,413.
	4a IRA distributions.....	4a	
	5a Pensions and annuities.....	5a	
	6a Social security benefits.....	6a	37,010.
	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	14,535.
	b Taxable interest.....	2b	4,816.
	b Ordinary dividends.....	3b	8,350.
	b Taxable amount.....	4b	1,514.
	b Taxable amount.....	5b	
	b Taxable amount.....	6b	31,459.

	8	Other income from Schedule 1, line 10.....	8	123,952.
	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	296,182.
	10	Adjustments to income from Schedule 1, line 26.....	10	236.
Standard Deduction See Standard Deduction Chart on the last page of this form.	11	Subtract line 10 from line 9. This is your adjusted gross income	11	295,946.
	12	Standard deduction or itemized deductions (from Schedule A).....	12	94,948.
	13	Qualified business income deduction from Form 8995 or Form 8995-A.....	13	22,445.
	14	Add lines 12 and 13.....	14	117,393.
	15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	178,553.
Tax and Credits	16	Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form(s) 4972 3 ☐ _____	16	34,803.
	17	Amount from Schedule 2, line 3.....	17	
	18	Add lines 16 and 17.....	18	34,803.
	19	Child tax credit or credit for other dependents from Schedule 8812.....	19	
	20	Amount from Schedule 3, line 8.....	20	40.
	21	Add lines 19 and 20.....	21	40.
	22	Subtract line 21 from line 18. If zero or less, enter -0-.....	22	34,763.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21.....	23	1,524.
	24	Add lines 22 and 23. This is your total tax	24	36,287.
	Payments	25	Federal income tax withheld from: a Form(s) W-2..... b Form(s) 1099..... c Other forms (see instructions)..... d Add lines 25a through 25c.....	25a 25b 25c 25d
26		2022 estimated tax payments and amount applied from 2021 return.....	26	24,000.
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	37,264.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form 1040-SR (2022)

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	977.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here	35a	0.
Direct deposit? See instructions.	b	Routing number	c	Type: ☐ Checking ☐ Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	977.
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 **CARLTON W. HOLLEY** Phone no. **(229) 244-1559** Personal identification number (PIN) **[REDACTED]**

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	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		SHERIFF	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
CARLTON W. HOLLEY	<i>Carlton W. Holley CPA</i>	4/13/2022	P00406284	☐ Self-employed
Firm's name	Firm's address			Phone no.
FWLER, HOLLEY, RAMBO & STALVEY, PC	3208 WILDWOOD PLANTATION DRIVE VALDOSTA, GA 31605			229-244-1559
				Firm's EIN 58-1224069

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form 1040-SR (2022)

Standard Deduction Chart*Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1 1

IF your filing status is . . .	AND the number of boxes checked is . . .	THEN your standard deduction is . . .
Single	1	\$ 14,700
	2	16,450
Married filing jointly	1	\$ 27,300
	2	28,700
	3	30,100
	4	31,500
Qualifying surviving spouse	1	\$ 27,300
	2	28,700
Head of household	1	\$ 21,150
	2	22,900
Married filing separately**	1	\$ 14,350
	2	15,750
	3	17,150
	4	18,550

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to www.irs.gov/Form1040SR for instructions and the latest information.Form **1040-SR** (2022)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **01**

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

Your social security number

JAMES HARRELL REID

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	1,192.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	121,421.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions) ..	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: SEE STATEMENT 4	8z	1,339.
9	Total other income. Add lines 8a through 8z	9	1,339.
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	123,952.

Part II Adjustments to Income

11	Educator expenses.....	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	12	
13	Health savings account deduction. Attach Form 8889.....	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....	14	
15	Deductible part of self-employment tax. Attach Schedule SE.....	15	236.
16	Self-employed SEP, SIMPLE, and qualified plans.....	16	
17	Self-employed health insurance deduction.....	17	
18	Penalty on early withdrawal of savings.....	18	
19a	Alimony paid.....	19a	
b	Recipient's SSN.....		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction.....	20	
21	Student loan interest deduction.....	21	
22	Reserved for future use.....	22	
23	Archer MSA deduction.....	23	
24	Other adjustments:		
a	Jury duty pay (see instructions).....	24a	
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit.....	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c	
d	Reforestation amortization and expenses.....	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e	
f	Contributions to section 501(c)(18)(D) pension plans.....	24f	
g	Contributions by certain chaplains to section 403(b) plans.....	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i	
j	Housing deduction from Form 2555.....	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z.....	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a.....	26	236.

Schedule 1 (Form 1040) 2022

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2022Attachment
Sequence No. 02

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

JAMES HARRELL REID

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251.	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.	4	471.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137.	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919.	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6.	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here. ☐	8	
9	Household employment taxes. Attach Schedule H.	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required.	10	
11	Additional Medicare Tax. Attach Form 8959.	11	
12	Net investment income tax. Attach Form 8960.	12	1,053.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12.	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares.	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000.	15	
16	Recapture of low-income housing credit. Attach Form 8611.	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2022

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions.	17b	
c	Additional tax on HSA distributions. Attach Form 8889.	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889.	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853.	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853.	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property.	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A.	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A.	17i	
j	Section 72(m)(5) excess benefits tax.	17j	
k	Golden parachute payments.	17k	
l	Tax on accumulation distribution of trusts.	17l	
m	Excise tax on insider stock compensation from an expatriated corporation.	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866.	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR.	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund.	17p	
q	Any interest from Form 8621, line 24.	17q	
z	Any other taxes. List type and amount:	17z	
18	Total additional taxes. Add lines 17a through 17z.	18	
19	Reserved for future use.	19	
20	Section 965 net tax liability installment from Form 965-A.	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	21	1,524.

Schedule 2 (Form 1040) 2022

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **03**

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

JAMES HARRELL REID

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1	40.
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441.	2	
3	Education credits from Form 8863, line 19.	3	
4	Retirement savings contributions credit. Attach Form 8880.	4	
5	Residential energy credits. Attach Form 5695.	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800.	6a	
b	Credit for prior year minimum tax. Attach Form 8801.	6b	
c	Adoption credit. Attach Form 8839.	6c	
d	Credit for the elderly or disabled. Attach Schedule R.	6d	
e	Alternative motor vehicle credit. Attach Form 8910.	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936.	6f	
g	Mortgage interest credit. Attach Form 8396.	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859.	6h	
i	Qualified electric vehicle credit. Attach Form 8834.	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911.	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912.	6k	
l	Amount on Form 8978, line 14. See instructions.	6l	
z	Other nonrefundable credits. List type and amount:	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z.	7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20.	8	40.

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken before April 1, 2021	13b	
c	Reserved for future use	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	
g	Reserved for future use	13g	
h	Credit for qualified sick and family leave wages paid in 2022 from Schedule(s) H for leave taken after March 31, 2021, and before October 1, 2021	13h	
z	Other payments or refundable credits. List type and amount:	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.	15	0.

Schedule 3 (Form 1040) 2022

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **07**

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

Your social security number

JAMES HARRELL REID

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040 or 1040-SR, line 11. 2			
	3	Multiply line 2 by 7.5% (0.075)	3		
	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	1,947.	
	b	State and local real estate taxes (see instructions)	5b		
	c	State and local personal property taxes	5c		
	d	Add lines 5a through 5c	5d	1,947.	
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	1,947.	
	6	Other taxes. List type and amount: _____	6		
	7	Add lines 5e and 6		7	1,947.
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		
	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		
9	Investment interest. Attach Form 4952 if required. See instructions. STMT. 5	9	1.		
10	Add lines 8e and 9		10	1.	
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. STATEMENT. 6	11	93,000.	
	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	93,000.
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	0.
Other Itemized Deductions	16	Other—from list in instructions. List type and amount: _____		16	0.
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	94,948.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐			

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

JAMES HARRELL REID

Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:	Amount
Interest		FIRST FLORIDA CREDIT UNION	42.
		FSI MASTER TRUST OF 1988	15.
		FSI MASTER TRUST OF 1988	3,182.
		FUNERAL SERVICES MASTER TRUST OF 1978	5.
		MERRILL LYNCH [REDACTED]	14.
		SYNOVUS BANK	453.
		SYNOVUS BANK (FUNERAL HOME)	5.
		SYNOVUS BANK (FUNERAL HOME)	8.
		THE REID FAMILY PARTNERSHIP, LTD.	22.
		THE REID FAMILY PARTNERSHIP, LTD.	1,070.
	2	Add the amounts on line 1	4,816.
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.	4,816.

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

Part II	5	List name of payer:	Amount
Ordinary Dividends		FSI MASTER TRUST OF 1988	2,829.
		FUNERAL SERVICES MASTER TRUST OF 1978	1.
		MERRILL LYNCH [REDACTED]	2,306.
		THE REID FAMILY PARTNERSHIP, LTD.	66.
		THE REID FAMILY PARTNERSHIP, LTD.	3,148.
	6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.	8,350.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III	You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	
Foreign Accounts and Trusts	Yes	No
7a At any time during 2022, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.		X
b If you are required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.		
c If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) are located:		
8 During 2022, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.		X

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

JAMES HARRELL REID

A Principal business or profession, including product or service (see instructions)

FUNERAL HOME

B Enter code from instructions

812210

C Business name. If no separate business name, leave blank.

HARRY T REID FUNERAL HOME LLC

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

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

F Accounting method: **(1)** ☒ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2022, check here

I Did you make any payments in 2022 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 on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	647,491.
2 Returns and allowances	2	18,355.
3 Subtract line 2 from line 1	3	629,136.
4 Cost of goods sold (from line 42)	4	232,796.
5 Gross profit. Subtract line 4 from line 3	5	396,340.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) SEE STATEMENT 7	6	1,084.
7 Gross income. Add lines 5 and 6	7	397,424.

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

8 Advertising	8		18 Office expense (see instructions)	18	7,410.
9 Car and truck expenses (see instructions)	9	779.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	1,330.
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	4,271.	21 Repairs and maintenance	21	800.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	8,598.
15 Insurance (other than health)	15	27,208.	23 Taxes and licenses	23	30,482.
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b	65.	b Deductible meals (see instructions)	24b	9.
17 Legal and professional services	17		25 Utilities	25	8,134.
			26 Wages (less employment credits)	26	218,724.
			27a Other expenses (from line 48)	27a	88,422.
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	396,232.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	1,192.			
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 . • If a loss, you must go to line 32.	31	1,192.			

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.

SCHEDULE D
(Form 1040)**Capital Gains and Losses**

OMB No. 1545-0074

2022Attachment
Sequence No. **12**Department of the Treasury
Internal Revenue Service**Go to www.irs.gov/ScheduleD for instructions and the latest information.**
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return

Your social security number

JAMES HARRELL REIDDid 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 -9.
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 the back				7 -9.

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	10,967.	2,890.		8,077.
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				
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 6,467.
13 Capital gain distributions. See the instrs.				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 the back				15 14,544.

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	14,535.
- 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	0.
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.		

Schedule D (Form 1040) 2022

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

JAMES HARRELL REID

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	THE REID FAMILY PARTNERSHIP, LTD.	P				
B	THE REID FAMILY PARTNERSHIP, LTD.	P				
C						
D						

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A				118,944.	
B				2,477.	
C					
D					
29a Totals				121,421.	
b Totals					
30 Add columns (h) and (k) of line 29a			30	121,421.	
31 Add columns (g), (i), and (j) of line 29b			31	()	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	121,421.	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A	FSI MASTER TRUST OF 1988	
B	FUNERAL SERVICES MASTER TRUST OF 1978	
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36		37

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	121,421.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	9,044.
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules.	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

JAMES HARRELL REID

Social security number of person
with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1 a** 2,142.

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH **1 b**

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 1,192.

3 Combine lines 1a, 1b, and 2 **3** 3,334.

4 a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4 a** 3,079.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4 b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4 c** 3,079.

5 a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5 a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5 b** 0.

6 Add lines 4c and 5b **6** 3,079.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2022 **7** 147,000.

8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$147,000 or more, skip lines 8b through 10, and go to line 11 **8 a** 134,046.

b Unreported tips subject to social security tax from Form 4137, line 10 **8 b**

c Wages subject to social security tax from Form 8919, line 10 **8 c**

d Add lines 8a, 8b, and 8c **8 d** 134,046.

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 12,954.

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 382.

11 Multiply line 6 by 2.9% (0.029) **11** 89.

12 Self-employment tax. Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** 471.

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 236.

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income⁽¹⁾ wasn't more than \$9,060, **or (b)** your net farm profits⁽²⁾ were less than \$6,540.

14 Maximum income for optional methods **14** 6,040.

15 Enter the **smaller** of: two-thirds (2/3) of gross farm income⁽¹⁾ (not less than zero) **or** \$6,040. Also, include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits⁽³⁾ were less than \$6,540 and also less than 72.189% of your gross nonfarm income,⁽⁴⁾ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14 **16**

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

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

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

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

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

Form 1116

Foreign Tax Credit

(Individual, Estate, or Trust)

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

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

OMB No. 1545-0121

2022

Attachment
Sequence No. 19Department of the Treasury
Internal Revenue Service

Name

ID no. as shown on page 1 of your tax return

JAMES HARRELL REID

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

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

h Resident of (name of country)

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

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

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession	VARIOUS	OTHER COUNTRY (VARIOUS)		
1 a Gross income from sources within country shown above and of the type checked above (see instructions): FSI MASTER TRUST OF 1		206.		1 a 206.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	1,947.	1,947.		
b Other deductions (attach statement)				
c Add lines 3a and 3b	1,947.	1,947.		
d Gross foreign source income (see instructions)		206.		
e Gross income from all sources (see instructions)	692,426.	692,426.		
f Divide line 3d by line 3e (see instructions)		0.000298		
g Multiply line 3c by line 3f		1.		
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5		1.		6 1.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 205.

Part II Foreign Taxes Paid or Accrued (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents & royalties		(o) Interest	(q) Dividends	(r) Rents & royalties		
A										
B	12/31/2022								45.	45.
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 8 45.

BAA For Paperwork Reduction Act Notice, see instructions.

FDIZ2612L 09/26/22

Form 1116 (2022)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	45.		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10			
11	Add lines 9 and 10.	11	45.		
12	Reduction in foreign taxes (see instructions).	12			
13	Taxes reclassified under high tax kickout (see instructions).	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		45.	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions.	15	205.		
16	Adjustments to line 15 (see instructions).	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	205.		
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	178,553.		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19		0.001148118	
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		34,803.	
21	Multiply line 20 by line 19 (maximum amount of credit).	21		40.	
22	Increase in limitation (section 960(c))	22			
23	Add lines 21 and 22.	23		40.	
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions.	24		40.	

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

25	Credit for taxes on section 951A category income.	25			
26	Credit for taxes on foreign branch category income.	26			
27	Credit for taxes on passive category income.	27			
28	Credit for taxes on general category income.	28			
29	Credit for taxes on section 901(j) income.	29			
30	Credit for taxes on certain income re-sourced by treaty.	30			
31	Credit for taxes on lump-sum distributions.	31			
32	Add lines 25 through 31.	32			
33	Enter the smaller of line 20 or line 32.	33		40.	
34	Reduction of credit for international boycott operations. See instructions for line 12.	34			
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a.	35		40.	

Form 1116

ALTERNATIVE MINIMUM TAX

Foreign Tax Credit

(Individual, Estate, or Trust)

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

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

OMB No. 1545-0121

2022

Attachment
Sequence No. 19Department of the Treasury
Internal Revenue Service

Name

ID no. as shown on page 1 of your tax return

JAMES HARRELL REID

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

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

h Resident of (name of country)

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession.	VARIOUS	OTHER COUNTRY (VARIOUS)		
1 a Gross income from sources within country shown above and of the type checked above (see instructions): FSI MASTER TRUST OF 1		206.		1 a 206.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions.	☐			
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)		206.		
e Gross income from all sources (see instructions)	692,426.	692,426.		
f Divide line 3d by line 3e (see instructions)		0.000298		
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 206.

Part II Foreign Taxes Paid or Accrued (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued							(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add columns (q) through (t))
		In foreign currency				In U.S. dollars				
		(l) Date paid or accrued	(m) Dividends	(n) Rents & royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents & royalties		
A										
B		12/31/2022							45.	45.
C										

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

8

45.

BAA For Paperwork Reduction Act Notice, see instructions.

FDIZ2612L 09/26/22

Form 1116 (2022)

ALTERNATIVE MINIMUM TAX

Form 1116 (2022) **JAMES HARRELL REID**

Page **2**

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	45.		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10			
11	Add lines 9 and 10.	11	45.		
12	Reduction in foreign taxes (see instructions).	12			
13	Taxes reclassified under high tax kickout (see instructions).	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		45.	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions.	15	206.		
16	Adjustments to line 15 (see instructions).	16			
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	206.		
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	181,004.		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19		0.001138096	
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		25,023.	
21	Multiply line 20 by line 19 (maximum amount of credit).	21		28.	
22	Increase in limitation (section 960(c))	22			
23	Add lines 21 and 22.	23		28.	
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions.	24		28.	

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

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

Form 1116 (2022)

SCHEDULE B
(Form 1116)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Foreign Tax Carryover Reconciliation Schedule

For calendar year 2022, or other tax year beginning _____, and ending _____
See separate instructions.
Attach to Form 1116.

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

OMB No. 1545-0121

Name	JAMES HARRELL REID	Identifying number as shown on page 1 of your tax return
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Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.

Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

a ☐ Reserved for future use **c** ☒ Passive category income **e** ☐ Section 901(j) income **g** ☐ Lump-sum distributions

b ☐ Foreign branch category income **d** ☐ General category income **f** ☐ Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions.

i If box f is checked, enter the country code for the treaty country. See instructions.

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instr.)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year							
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-						

Foreign Tax Carryover Reconciliation (continued)	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (vii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instr.)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year						5.	5.
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.						5.	5.

BAA

Schedule B (Form 1116) (Rev. 12-2022)

SCHEDULE B
(Form 1116)

(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Foreign Tax Carryover Reconciliation Schedule

For calendar year 2022, or other tax year beginning _____, and ending _____

See separate instructions.

Attach to Form 1116.

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

OMB No. 1545-0121

Name

ALTERNATIVE MINIMUM TAX

Identifying number as shown
on page 1 of your tax return

JAMES HARRELL REID

Use a separate Schedule B (Form 1116) for each applicable category of income listed below. See instructions. Check only one box on each schedule.
Check the box for the same separate category code as that shown on the Form 1116 to which this Schedule B is attached.

a ☐ Reserved for future use **c** ☒ Passive category income **e** ☐ Section 901(j) income **g** ☐ Lump-sum distributions

b ☐ Foreign branch category income **d** ☐ General category income **f** ☐ Certain income re-sourced by treaty

h If box e is checked, enter the country code for the sanctioned country. See instructions.

i If box f is checked, enter the country code for the treaty country. See instructions.

Foreign Tax Carryover Reconciliation		(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
1	Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))							
2	Adjustments to line 1 (enter description—see instructions):							
a	Carryback adjustment (see instr.)							
b	Adjustments for section 905(c) redeterminations (see instructions)							
c								
d								
e								
f								
g								
3	Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2)							
4	Foreign tax carryover used in current tax year (enter as a negative number)							
5	Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6	Foreign tax carryover generated in current tax year							
7	Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8	Foreign tax carryover to the following tax year. Combine lines 3 through 7.	-0-						

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2621 01/10/23

Schedule B (Form 1116) (Rev. 12-2022)

ALTERNATIVE MINIMUM TAX

	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (viii) through (xiii))
1 Foreign tax carryover from the prior tax year (enter amounts from the appropriate columns of line 8 of the prior year Schedule B (see instructions))							
2 Adjustments to line 1 (enter description—see instructions):							
a Carryback adjustment (see instr.)							
b Adjustments for section 905(c) redeterminations (see instructions)							
c							
d							
e							
f							
g							
3 Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Include the column (xiv) total on the current year Form 1116, Part III, line 10.							
4 Foreign tax carryover used in current tax year (enter as a negative number)							
5 Foreign tax carryover expired unused in current tax year (enter as a negative number)							
6 Foreign tax carryover generated in current tax year						17.	17.
7 Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
8 Foreign tax carryover to the following tax year. Combine lines 3 through 7.						17.	17.

BAA

Schedule B (Form 1116) (Rev. 12-2022)

Alternative Minimum Tax — Individuals

Go to www.irs.gov/Form6251 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2022

Attachment
Sequence No. 32

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

Your social security number

JAMES HARRELL REID

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	178,553.
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	1,947.
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	()
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	()
g	Interest from specified private activity bonds exempt from the regular tax	2g	535.
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	1.
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	-32.
s	Income from certain installment sales before January 1, 1987	2s	()
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$776,100, see instructions.)	4	181,004.

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household \$ 539,900 \$ 75,900 Married filing jointly or qualifying widow(er) 1,079,800 118,100 Married filing separately 539,900 59,050 If line 4 is over the amount shown above for your filing status, see instructions.	5	75,900.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	105,104.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result.	7	25,023.
8	Alternative minimum tax foreign tax credit (see instructions)	8	28.
9	Tentative minimum tax. Subtract line 8 from line 7	9	24,995.
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	34,763.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.	11	0.

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

Form 6251 (2022)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7.	12	105,104.
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter.	13	20,948.
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter.	14	
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter.	15	20,948.
16	Enter the smaller of line 12 or line 15.	16	20,948.
17	Subtract line 16 from line 12.	17	84,156.
18	If line 17 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result.	18	21,881.
19	Enter: • \$83,350 if married filing jointly or qualifying widow(er), • \$41,675 if single or married filing separately, or • \$55,800 if head of household.	19	41,675.
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter.	20	157,605.
21	Subtract line 20 from line 19. If zero or less, enter -0-.	21	0.
22	Enter the smaller of line 12 or line 13.	22	20,948.
23	Enter the smaller of line 21 or line 22. This amount is taxed at 0%.	23	
24	Subtract line 23 from line 22.	24	20,948.
25	Enter: • \$459,750 if single, • \$258,600 if married filing separately, • \$517,200 if married filing jointly or qualifying widow(er), or • \$488,500 if head of household.	25	459,750.
26	Enter the amount from line 21.	26	
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter.	27	157,605.
28	Add line 26 and line 27.	28	157,605.
29	Subtract line 28 from line 25. If zero or less, enter -0-.	29	302,145.
30	Enter the smaller of line 24 or line 29.	30	20,948.
31	Multiply line 30 by 15% (0.15).	31	3,142.
32	Add lines 23 and 30. If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.	32	20,948.
33	Subtract line 32 from line 22.	33	
34	Multiply line 33 by 20% (0.20). If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.	34	
35	Add lines 17, 32, and 33.	35	
36	Subtract line 35 from line 12.	36	
37	Multiply line 36 by 25% (0.25).	37	
38	Add lines 18, 31, 34, and 37.	38	25,023.
39	If line 12 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result.	39	27,327.
40	Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7.	40	25,023.

Qualified Business Income Deduction

OMB No. 1545-2294

Attach to your tax return.

2022Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8995A for instructions and the latest information.Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

JAMES HARRELL REID

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$170,050 (\$340,100 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	HARRY T REID FUNERAL HOME LLC	☐	☐		☐
B	FARM	☐	☐		☐
C	RENT - LAND & REAL ESTATE	☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

		A	B	C	
2	Qualified business income from the trade, business, or aggregation. See instructions.	2	1,108.	102,862.	16,082.
3	Multiply line 2 by 20% (0.20). If your taxable income is \$170,050 or less (\$340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13.	3	222.	20,572.	3,216.
4	Allocable share of W-2 wages from the trade, business, or aggregation	4	218,724.	63,014.	
5	Multiply line 4 by 50% (0.50)	5	109,362.	31,507.	
6	Multiply line 4 by 25% (0.25)	6	54,681.	15,754.	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property.	7	347,057.	324,973.	
8	Multiply line 7 by 2.5% (0.025)	8	8,676.	8,124.	
9	Add lines 6 and 8.	9	63,357.	23,878.	
10	Enter the greater of line 5 or line 9	10	109,362.	31,507.	
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11	222.	20,572.	
12	Phased-in reduction. Enter the amount from line 26, if any	12			1,225.
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	222.	20,572.	1,225.
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14			
15	Qualified business income component. Subtract line 14 from line 13	15	222.	20,572.	1,225.
16	Total qualified business income component. Add all amounts reported on line 15.	16	22,445.		

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

Form **8995-A** (2022)

Part III **Phased-in Reduction**

Complete Part III only if your taxable income is more than \$170,050 but not \$220,050 (\$340,100 and \$440,100 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17 Enter the amounts from line 3.....	17			3,216.
18 Enter the amounts from line 10.....	18			
19 Subtract line 18 from line 17.....	19			3,216.
20 Taxable income before qualified business income deduction.....	20	200,998.		
21 Threshold. Enter \$170,050 (\$340,100 if married filing jointly).....	21	170,050.		
22 Subtract line 21 from line 20.....	22	30,948.		
23 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly).....	23	50,000.		
24 Phase-in percentage. Divide line 22 by line 23.....	24	61.896%		
25 Total phase-in reduction. Multiply line 19 by line 24.....	25			1,991.
26 Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business.....	26			1,225.

Part IV **Determine Your Qualified Business Income Deduction**

27 Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16.....	27	22,445.		
28 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions.....	28			
29 Qualified REIT dividends and PTP (loss) carryforward from prior years.....	29	866.)		
30 Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-.....	30			
31 REIT and PTP component. Multiply line 30 by 20% (0.20).....	31			
32 Qualified business income deduction before the income limitation. Add lines 27 and 31.....	32		22,445.	
33 Taxable income before qualified business income deduction.....	33	200,998.		
34 Net capital gain. See instructions.....	34	20,948.		
35 Subtract line 34 from line 33. If zero or less, enter -0-.....	35		180,050.	
36 Income limitation. Multiply line 35 by 20% (0.20).....	36		36,010.	
37 Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36.....	37		22,445.	
38 DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37.....	38			
39 Total qualified business income deduction. Add lines 37 and 38.....	39		22,445.	
40 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-.....	40		866.)	

Form 8995-A (2022)

Form **8995-A****Qualified Business Income Deduction**

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.**2022**Attachment
Sequence No. **55A**

Name(s) shown on return

Your taxpayer identification number

JAMES HARRELL REID

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$170,050 (\$340,100 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	FARM	☐	☐		☐
B	RENT - LAND & REAL ESTATE	☐	☐		☐
C		☐	☐		☐

Part II Determine Your Adjusted Qualified Business Income

		A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions.	2	2,011.	314.
3	Multiply line 2 by 20% (0.20). If your taxable income is \$170,050 or less (\$340,100 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13.	3	402.	63.
4	Allocable share of W-2 wages from the trade, business, or aggregation	4	1,312.	
5	Multiply line 4 by 50% (0.50)	5	656.	
6	Multiply line 4 by 25% (0.25)	6	328.	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7	6,769.	
8	Multiply line 7 by 2.5% (0.025)	8	169.	
9	Add lines 6 and 8.	9	497.	
10	Enter the greater of line 5 or line 9.	10	656.	
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10.	11	402.	
12	Phased-in reduction. Enter the amount from line 26, if any.	12		24.
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12.	13	402.	24.
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions.	14		
15	Qualified business income component. Subtract line 14 from line 13.	15	402.	24.
16	Total qualified business income component. Add all amounts reported on line 15.	16		

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

Form **8995-A** (2022)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$170,050 but not \$220,050 (\$340,100 and \$440,100 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3.....	17	63.	
18	Enter the amounts from line 10.....	18		
19	Subtract line 18 from line 17.....	19	63.	
20	Taxable income before qualified business income deduction.....	20	200,998.	
21	Threshold. Enter \$170,050 (\$340,100 if married filing jointly).....	21	170,050.	
22	Subtract line 21 from line 20.....	22	30,948.	
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly).....	23	50,000.	
24	Phase-in percentage. Divide line 22 by line 23.....	24	61.896%	
25	Total phase-in reduction. Multiply line 19 by line 24.....	25	39.	
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business.....	26	24.	

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16.....	27		32
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions.....	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years.....	29		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-.....	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20).....	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31.....	32		35
33	Taxable income before qualified business income deduction.....	33		
34	Net capital gain. See instructions.....	34		36
35	Subtract line 34 from line 33. If zero or less, enter -0-.....	35		
36	Income limitation. Multiply line 35 by 20% (0.20).....	36		37
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36.....	37		
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37.....	38		39
39	Total qualified business income deduction. Add lines 37 and 38.....	39		
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-.....	40		

Form 8995-A (2022)

**Net Investment Income Tax –
Individuals, Estates, and Trusts**

Attach to your tax return.
Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2022

Attachment
Sequence No. **72**

Name(s) shown on your tax return

JAMES HARRELL REID

Your social security number or EIN

Part I Investment Income

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

1	Taxable interest (see instructions).....	1	4,816.
2	Ordinary dividends (see instructions).....	2	8,350.
3	Annuities (see instructions).....	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions).....	4a	122,613.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions).....	4b	-122,613.
c	Combine lines 4a and 4b.....	4c	
5a	Net gain or loss from disposition of property (see instructions).....	5a	14,535.
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	14,535.
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	27,701.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions).....	9a	1.
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	1.
10	Additional modifications (see instructions).....	10	
11	Total deductions and modifications. Add lines 9d and 10.....	11	1.

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	27,700.
Individuals:			
13	Modified adjusted gross income (see instructions).....	13	295,946.
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	95,946.
16	Enter the smaller of line 12 or line 15.....	16	27,700.
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	1,053.
Estates and Trusts:			
18a	Net investment income (line 12 above).....	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (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	

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.Attachment
Sequence No. 179

Name(s) shown on return

JAMES HARRELL REID

Identifying number

Business or activity to which this form relates

SCHEDULE E (PARTNERSHIP) - THE REID FAMILY PARTNERSHIP, LTD.

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions).....	1	1,080,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12.....	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.....	14	
15	Property subject to section 168(f)(1) election.....	15	
16	Other depreciation (including ACRS).....	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022.....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ☐		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.....						
b 5-year property.....						
c 7-year property.....						
d 10-year property.....						
e 15-year property.....						
f 20-year property.....						
g 25-year property.....			25 yrs		S/L	
h Residential rental property.....			27.5 yrs	MM	S/L	
i Nonresidential real property.....			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life.....					S/L	
b 12-year.....			12 yrs		S/L	
c 30-year.....			30 yrs	MM	S/L	
d 40-year.....			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.....	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.....	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24 a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If 'Yes,' is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25	
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022Attachment
Sequence No. 179

Name(s) shown on return

JAMES HARRELL REID

Identifying number

Business or activity to which this form relates

SCHEDULE E (PARTNERSHIP) - THE REID FAMILY PARTNERSHIP, LTD.

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12.	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	
15	Property subject to section 168(f)(1) election.	15	
16	Other depreciation (including ACRS).	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022.	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ☐		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.						
b 5-year property.						
c 7-year property.						
d 10-year property.						
e 15-year property.						
f 20-year property.						
g 25-year property.			25 yrs		S/L	
h Residential rental property.			27.5 yrs	MM	S/L	
i Nonresidential real property.			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life.					S/L	
b 12-year.			12 yrs		S/L	
c 30-year.			30 yrs	MM	S/L	
d 40-year.			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If 'Yes,' is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25	
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service

Name(s) shown on return

JAMES HARRELL REID

Identifying number

Business or activity to which this form relates

SCHEDULE C - HARRY T REID FUNERAL HOME LLC

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions).	1	1,080,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12.	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	4,271.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ☐		

Section B — Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	4,271.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No					24b If 'Yes,' is the evidence written? ☒ Yes ☐ No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
CUSTOMIZE 20	2/09/11	100.0	2,897.		5.0	200DB HY			
2017 CHEVY E	1/02/18	100.0	28,660.		5.0	200DB HY			
2017 CHEVY V	1/12/18	100.0	1,650.		5.0	200DB HY			
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	0.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0.	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If 'Yes,' is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.							25	
26 Property used more than 50% in a qualified business use:								
2019 CADILLA	5/11/20	100.0	101,969.		5.0	200DB HY		
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles).												
31 Total commuting miles driven during the year.												
32 Total other personal (noncommuting) miles driven.												
33 Total miles driven during the year. Add lines 30 through 32.												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year.					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

JAMES HARRELL REID

STATEMENT 1
FORM 1040-SR
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	LOCAL W/H
HAMILTON COUNTY SHERIFFS DEPT.	111,556.	12,961.	8,311.	1,944.		
GRAND TOTAL	<u>111,556.</u>	<u>12,961.</u>	<u>8,311.</u>	<u>1,944.</u>	<u>0.</u>	<u>0.</u>

STATEMENT 2
FORM 1040-SR
IRA DISTRIBUTION SCHEDULE

TAXPAYER - PAYER	TOTAL RECEIVED	TAXABLE AMOUNT	FEDERAL W/H	STATE W/H
MERRILL LYNCH AS CUSTODIAN	1,514.	1,514.	303.	
GRAND TOTAL	<u>1,514.</u>	<u>1,514.</u>	<u>303.</u>	<u>0.</u>

STATEMENT 3
FORM 1040-SR, LINE 2A
TAX-EXEMPT INTEREST

PAYER	IN-STATE MUNICIPAL BONDS	PRIVATE ACTIVITY BONDS	TOTAL MUNICIPAL BONDS
MERRILL LYNCH		246.	1,521.
THE REID FAMILY PARTNERSHIP, LTD.		6.	34.
THE REID FAMILY PARTNERSHIP, LTD.		283.	1,646.
TOTAL	<u>0.</u>	<u>535.</u>	<u>3,201.</u>

STATEMENT 4
SCHEDULE 1, LINE 8Z
OTHER INCOME

STATE OF FLORIDA - DEPT OF ECONOMIC OPP	\$	1,339.
TOTAL	\$	<u>1,339.</u>

STATEMENT 5
SCHEDULE A, LINE 9
INVESTMENT INTEREST

	\$	1.
TOTAL	\$	<u>1.</u>

JAMES HARRELL REID

**STATEMENT 6
SCHEDULE A, LINE 11
CONTRIBUTIONS BY CASH OR CHECK**

FIRST BAPTIST CHURCH.....	\$	93,000.
TOTAL	\$	<u>93,000.</u>

**STATEMENT 7 - FUNERAL HOME
SCHEDULE C, LINE 6
OTHER INCOME**

COMMISSION INCOME.....	\$	1,084.
TOTAL	\$	<u>1,084.</u>

**STATEMENT 8 - FUNERAL HOME
SCHEDULE C, PART V
OTHER EXPENSES**

BANK CHARGES.....	\$	110.
CONVENTIONS & TRAINING.....		762.
CREDIT CARD FEES.....		2,889.
DATA PROCESSING.....		6,370.
DEATH CERTIFICATES.....		8,933.
DUES AND SUBSCRIPTIONS.....		1,049.
FUNERAL NOTICES.....		4,545.
GAS & OIL.....		5,275.
LAUNDRY AND CLEANING.....		685.
MEDICAL WASTE REMOVAL.....		2,622.
MINISTER'S SERVICES.....		925.
MISCELLANEOUS.....		609.
OUTSIDE LABOR.....		2,710.
PEST CONTROL.....		464.
SUB-CONTRACTORS.....		29,668.
TELEPHONE.....		9,510.
YARD MAINTENANCE.....		11,296.
TOTAL	\$	<u>88,422.</u>

JAMES HARRELL REID

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

THE TAXPAYER HEREBY MAKES THE DE MINIMIS SAFE HARBOR ELECTION UNDER REGULATION 1.263(A)-1(F).

JAMES HARRELL REID

P.O. BOX 92
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