

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME — FIRST NAME — MIDDLE NAME:

DEMERS SHARON ANN

MAILING ADDRESS:

68 BERKSHIRE LANE

CITY:

PALM COAST

ZIP:

32137

COUNTY:

FLAGLER

NAME OF AGENCY:

FLAGLER COUNTY SCHOOL BOARD

NAME OF OFFICE OR POSITION HELD OR SOUGHT:

FLAGLER COUNTY SCHOOL BOARD, DISTRICT 5

CHECK IF THIS IS A FILING BY A CANDIDATE

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PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2015 or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.]

My net worth as of MAY 31, 20 16 was \$ 861,262.00

PART B -- ASSETS

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

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 effects (described above) is \$ 82,110.00

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)

VALUE OF ASSET

SEE SCHEDULE ATTACHED

PART C -- LIABILITIES

LIABILITIES IN EXCESS OF \$1,000 (See instructions on page 4):

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

SEE SCHEDULE ATTACHED

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

SEE SCHEDULE ATTACHED

PART D -- 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 2015 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 2015 federal income tax return and all W2's, schedules, and attachments.
 (If you check this box and attach a copy of your 2015 tax return, you need not complete the remainder of this section.)

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PRIMARY SOURCES OF INCOME (See instructions on page 5):

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NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART E -- INTERESTS IN SPECIFIED BUSINESSES (Instructions on page 6)

NAME OF BUSINESS ENTITY	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
	N/A		
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

PART F - TRAINING

For officers required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

OATH

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

STATE OF FLORIDA
 COUNTY OF Flagler
 Sworn to (or affirmed) and subscribed before me this 19 day of June, 2016 by SANDRA DEMERS

(Signature of Notary Public - State of Florida) ROBERT W. UPDEGRAVE
 MY COMMISSION # FF993842
 EXPIRES May 18, 2020
 (Print, Type, or Stamp Commission Number and Name of Notary Public)
 Personally Known OR Produced Identification
 Type of Identification Produced _____

Sandra A. Demers
 SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature

Date

Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.

IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

Sharon A Demers				
Assets Section B				
Description	Value of Assett			
Voya Brockerage	41,629			
Voya IRA	7,766			
Voya Roth	20,904			
Axa Retirement	63,082			
Jackson Retirement	74,332			
TD AmeriTrade Stock account	7,358			
Mc Donald's Stock Account	8,644			
Protective Life	9,386			
Lake Sunapee Bank CK	1,953			
Lake Sunapee Bank CK	2,690			
Lake Sunapee Bank CK	4,862			
Vystar Community Credit Union CK	3,152			
Vystar Community Credit Union CK	6,421			
Vystar Community Credit Union Savings	532			
Vystar Community Credit Union savings	1,208			
508 Main St,03240 Multi Family Rental Property	252,000			
490 Main St, 03240 Multi Family Rental Property	238,000			
68 Berkshire Lane,32137 Home	138,000			
Auto 2016 Hyundai Blue Book	35,500			
Auto 2007 Saturn Sky Blue Book	10,800			
Auto 2001 Grand Cheerokee Jeep Blue Book	3,500			
Total Assets Section B	\$931,719			
Liabilities Section C				
Bank of America PO Box 650070, Dallas TX,75265	91,609			
Lake Sunapee Bank P.O. Box 7 Newport NH, 03773	34,072			
Fith Third Bank P.O. Box 630778 Cincinnati, OH 45263	26,886			
Total Liabliaties Section C	\$152,567			
				*

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For the year Jan. 1 - Dec. 31, 2015, or other tax year beginning 2015, ending 20

Your first name and initial: WILLIAM R
Last name: DEMERS
Your social security number: [REDACTED]

If a joint return, spouse's first name and initial: SHARON A
Last name: GALLAGHER DEMERS
Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions: 68 BERKSHIER LANE
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions): PALM COAST, FL 32137

Foreign country name: Foreign province/state/county: Foreign postal code:

Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 You Spouse

Filing Status

1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child

Exemptions

6 a Yourself. If someone can claim you as a dependent, do not check box 6a.
b Spouse

Boxes checked on 6a and 6b: 2

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> Child under age 17 qualifying for child tax credit (see instructions)	No. of children who: a. lived with you b. did not live with you due to divorce or separation (see instructions)
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed: 2

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	2,743
8 a	Taxable interest. Attach Schedule B if required.	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9 a	Ordinary dividends. Attach Schedule B if required	9a	1,121
b	Qualified dividends	9b	600
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	-5,220
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here.	13	946
14	Other gains or (losses). Attach Form 4797	14	
15 a	IRA distributions	15a	
b	Taxable amount	15b	
16 a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.	17	41,479
18	Farm income or (loss). Attach Schedule F.	18	
19	Unemployment compensation	19	
20 a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount: SETTLEMENT	21	2,743
22	Combine the amounts in the far right column for lines 7 - 21. This is your total income.	22	43,812

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889.	25	
26	Moving expenses. Attach Form 3903.	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	4,368
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31 a	Alimony paid	31a	
b	Recipient's SSN		
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	4,368
37	Subtract line 36 from line 22. This is your adjusted gross income	37	39,444

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	39,444
	39 a	Check if: <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind: <input type="checkbox"/> Total boxes checked \triangleright 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here \triangleright 39b <input type="checkbox"/>		
Standard Deduction for:	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	27,492
<input type="radio"/> People who check any box on line 39a or 39b of who can be claimed as a dependent, see instructions.	41	Subtract line 40 from line 38	41	11,952
<input type="radio"/> All others:	42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	8,000
<input type="radio"/> Single or Married filing separately, \$6,300	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	3,952
<input type="radio"/> Married filing jointly or Qualifying widow(er), \$12,600	44	Tax (see instr). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	241
<input type="radio"/> Head of household, \$9,250	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
	47	Add lines 44, 45 and 46	47	241
	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	
	50	Education credits from Form 8863, line 19	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Child tax credit. Attach Schedule 8812, if required	52	
	53	Residential energy credits. Attach Form 5695	53	
	54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
	55	Add lines 48 through 54. These are your total credits	55	
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	241
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	8,735
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60 a	Household employment taxes from Schedule H	60a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
	63	Add lines 56 through 62. This is your total tax	63	8,976
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	686
	65	2015 estimated tax payments and amount applied from 2014 return	65	10,150
	66 a	Earned income credit (EIC)	66a	
	b	Nontaxable combat pay election <input type="checkbox"/> 66b	66b	
	67	Additional child tax credit. Attach Schedule 8812	67	
	68	American opportunity credit from Form 8863, line 8	68	
	69	Net premium tax credit. Attach Form 8962	69	10
	70	Amount paid with request for extension to file	70	
	71	Excess social security and tier 1 RRTA tax withheld	71	
	72	Credit for federal tax on fuels. Attach Form 4136	72	
	73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8865 d <input type="checkbox"/>	73	
	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	10,846
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1,870
	76 a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	1,750
	b	Routing number		
	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number		
Direct deposit? See instructions \triangleright	77	Amount of line 75 you want applied to your 2016 estimated tax	77	
Amount You Owe	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	120
	79	Estimated tax penalty (see instructions)	79	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
	Designee's name	Kent D Koshko	Phone no.	(386) 258-3278
			Personal identification number (PIN)	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection Pin, Enter it here
			WOODWORKER	
			SALES INSURANCE	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If self-employed PTIN
	Kent Koshko			P00590219
	Firm's name	Jackson Hewitt Tax Service	Firm's EIN	47-1721516
	Firm's address	4601 E Woody Blvd, Unit F-1 Bunnell FL 32110	Phone no.	(386) 586-0616

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Form **2210**

Underpayment of Estimated Tax by
Individuals, Estates, and Trusts

OMB No. 1545-0140

Department of the Treasury
Internal Revenue Service

Information about Form 2210 and its separate instructions is at www.irs.gov/form2210.
Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

2015

Attachment
Sequence No. **06**

Name(s) shown on tax return

WILLIAM R DEMERS & SHARON A GALLAGHER DEMERS

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Identifying number
[REDACTED]

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000? **Yes** → Do not file Form 2210. You do not owe a penalty. **No** →

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? **Yes** → You do not owe a penalty. Do not file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210). **No** →

You may owe a penalty. Does any box in Part II below apply? **Yes** → You must file Form 2210. Does box B, C, or D in Part II apply? **No** → You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210. **Yes** → You must figure your penalty.

Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210.

You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210.

Part I Required Annual Payment

1	Enter your 2015 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	241
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	8,735
3	Refundable credits, including the premium tax credit (see instructions)	3	10
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop; you do not owe a penalty. Do not file Form 2210	4	8,965
5	Multiply line 4 by 90% (.90)	5	8,069
6	Withholding taxes. Do not include estimated tax payments (see instructions)	6	686
7	Subtract line 6 from line 4. If less than \$1,000, stop; you do not owe a penalty. Do not file Form 2210	7	8,280
8	Maximum required annual payment based on prior year's tax (see the instructions)	8	12,788
9	Required annual payment. Enter the smaller of line 5 or line 8.	9	8,069

Next: Is line 9 more than line 6?

- No. You do not owe a penalty. Do not file Form 2210 unless box E below applies.
- Yes. You may owe a penalty, but do not file Form 2210 unless one or more boxes in Part II below applies.
 - If box B, C, or D applies, you must figure your penalty and file Form 2210.
 - If box A or E applies (but not B, C, or D) file only page 1 of Form 2210. You are not required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but file only page 1 of Form 2210.

Part II Reasons for Filing. Check applicable boxes. If none apply, do not file Form 2210.

- A You request a waiver (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B You request a waiver (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C Your income varied during the year and your penalty is reduced or eliminated when figured using the annualized income installment method. You must figure the penalty using Schedule AI and file Form 2210.
- D Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E You filed or are filing a joint return for either 2014 or 2015, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are not required to figure your penalty (unless box B, C, or D applies).

For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2015)

Part IV Regular Method (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A - Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/15	(b) 6/15/15	(c) 9/15/15	(d) 1/15/16	
18	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18	2,017	2,017	2,017	2,018
19	Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II. Complete lines 20 through 26 of one column before going to line 20 of the next column.	19	171	171	172	172
20	Enter the amount, if any, from line 26 in the previous column -	20				
21	Add lines 19 and 20.	21		171	172	172
22	Add the amounts on lines 24 and 25 in the previous column.	22		1,846	3,692	5,537
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	171	NONE	NONE	NONE
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		1,675	3,520	
25	Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26	25	1,846	2,017	2,017	2,018
26	Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26				

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Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty in the instructions.)

27	Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty. Also include this amount on Form 1040, line 79; Form 1040A, line 51; Form 1040NR, line 76; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II.	27	See Stmt 1
			120

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

2015

Department of the Treasury Internal Revenue Service (99)

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea. Attach to Form 1040.

Attachment Sequence No. 07

Name(s) shown on Form 1040

WILLIAM R DEMERS & SHARON A GALLAGHER DEMERS

FLAGLER COUNTY SUPERVISOR OF ELECTIONS

Table with 29 rows detailing itemized deductions: Medical and Dental Expenses (39,444), Taxes Paid (3,867), Interest Paid (4,744), Gifts to Charity (1,579), Job Expenses (1,873), and Total Itemized Deductions (27,492).

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2015

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

SCHC-7

OMB No. 1545-0074

2015

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service (99)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec. Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

SHARON A GALLAGHER DEMERS

Special section SUPERVISOR FLAGLER 7/11/15 524210 Employer ID number (EIN)

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

INSURANCE AGENCIES

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

SHARON DEMERS INSURANCE AGENT

E Business address (including suite or room no.) NONE

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

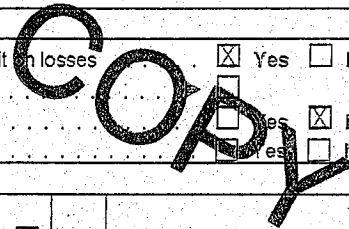
F Accounting method: (1) X Cash (2) Accrual (3) Other (specify)

G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limitation on losses X Yes No

H If you started or acquired this business during 2015, check here

I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) X Yes No

J If "Yes," did you or will you file all required Forms 1099? X Yes No



Part I Income

Table with 7 rows for income items: 1 Gross receipts or sales (12,991), 2 Returns and allowances, 3 Subtract line 2 from line 1 (12,991), 4 Cost of goods sold, 5 Gross profit (12,991), 6 Other income, 7 Gross income (12,991)

Part II Expenses

Enter expenses for business use of your home only on line 30.

Table with 28 rows for expense items: 8 Advertising, 9 Car and truck expenses (5,093), 10 Commissions and fees, 11 Contract labor, 12 Depletion, 13 Depreciation and section 179 expense deduction, 14 Employee benefit programs, 15 Insurance (613), 16 Interest, 17 Legal and professional services, 18 Office expense (713), 19 Pension and profit-sharing plans, 20 Rent or lease, 21 Repairs and maintenance, 22 Supplies, 23 Taxes and licenses (652), 24 Travel, meals, and entertainment (505), 25 Utilities, 26 Wages (NONE), 27 Other expenses (10,614)

28 Total expenses before expenses for business use of home (18,211)
29 Tentative profit or (loss) (-5,220)

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.

31 Net profit or (loss). Subtract line 30 from line 29. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. -5,220

32 If you have a loss, check the box that describes your investment in this activity (see instructions). 32a X All investment is at risk. 32b Some investment is not at risk.

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

Schedule C (Form 1040) 2015

Schedule C (Form 1040) 2015

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation. 35

36 Purchases less cost of items withdrawn for personal use 36

37 Cost of labor. Do not include any amounts paid to yourself 37

38 Materials and supplies 38

39 Other costs 39

40 Add lines 35 through 39 40

41 Inventory at end of year 41

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4. 42 NONE

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

43 When did you place your vehicle in service for business purposes? (month, day, year) 03/25/2015

44 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:
 a Business 8,834 b Commuting (see instructions) c Other 6,701

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47 a Do you have evidence to support your deduction? Yes No
 b If "Yes," is the evidence written? Yes No

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

DUES	839
LEAD PURCHASES	9,041
MARKETING	147
SOFTWARE	567
TRAINING	20
48 Total other expenses. Enter here and on line 27a	10,614

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

C EF

OMB No. 1545-0074

2015

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at www.irs.gov/schedule/d.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment
Sequence No. **12**

Name(s) shown on return

WILLIAM R DEWERS & SHARON A GALLAGHER DEWERS

Your social security number

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

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	(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)
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.				
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	3,894	4,044		150
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				-11
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2.				-161

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

	(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)
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.				
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	21,361	22,129		-768
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				-17
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				
13 Capital gain distributions. See the instructions				1,892
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2.				1,107

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

Part III Summary

16 Combine lines 7 and 15 and enter the result

16

946

- If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. 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, line 13, or Form 1040NR, line 14. Then go to line 22.

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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 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions

18

19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions

19

20 Are lines 18 and 19 both zero or blank?

- Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.
- No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, 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, line 9b, or Form 1040NR, line 10b?

- Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).
- No. Complete the rest of Form 1040 or Form 1040NR.

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2015

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040, 1040NR, or Form 1041.

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Attachment Sequence No. 13

Name(s) shown on return

Information about Schedule E and its separate instructions is at www.irs.gov/schedulee

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Your social security number

WILLIAM R DEMERS & SHARON A GALLAGHER DEMERS

Part I Income or Loss From Rental Real Estate and Royalties

Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) Yes No

- 1a Physical address of each property (street, city, state, ZIP code)
A 508 MAIN GRAFTON NH 03240
B 490 MAIN ST APT 1 GRAFTON NH 03240
C 490 MAIN ST APT 2 GRAFTON NH 03240

Table with columns: 1b Type of Property, 2 Fair Rental Days, Personal Use Days, QJV. Rows A, B, C.

Type of Property:

- 1 Single Family Residence, 2 Multi-Family Residence, 3 Vacation/Short-Term Rental, 4 Commercial, 5 Land, 6 Royalties, 7 Self-Rental, 8 Other (describe)

Main income and expense table with columns: Income, Expenses, Properties (A, B, C), and Total. Includes rows for Rents received, Royalties received, Advertising, Auto and travel, etc.

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SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2015

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040, 1040NR, or Form 1041

Information about Schedule E and its separate instructions is at www.irs.gov/schedulee

Name(s) shown on return

WILLIAM R DEWERS & SHARON A GALLAGHER DEWERS

SUPERVISOR OF ELECTIONS

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

A Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) B If "Yes," did you or will you file all required Forms 1099?

1a Physical address of each property (street, city, state, ZIP code) A 490 MAIN ST APT 3 GRAFTON NH 03240

Table with columns: 1b Type of Property, 2 Fair Rental Days, Personal Use Days, QJV. Row A shows Type of Property 2 and Fair Rental Days.

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Type of Property:

- 1 Single Family Residence, 2 Multi-Family Residence, 3 Vacation/Short-Term Rental, 4 Commercial, 5 Land, 6 Royalties, 7 Self-Rental, 8 Other (describe)

Main income/expense table with columns: Income, Properties, A, B, C. Rows include Rents received (11,539), Depreciation expense (1,227), Total expenses (1,227), Total rental real estate and royalty income or loss (10,312).

For Paperwork Reduction Act Notice, see the separate instructions.

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

Your social security number

WILLIAM R DEMERS & SHARON A GALLAGHER DEMERS

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 from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 5198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, or prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership: S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows include DEMERS WOOD SPECIATIES LLC and TEUCRIUM CORN FUND.

Table for Passive Income and Loss vs Nonpassive Income and Loss. Columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Totals: 62,770 and 949.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table for Passive Income and Loss vs Nonpassive Income and Loss. Columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals: NONE.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Total: NONE.

Part V Summary

Summary table with 2 columns: Description, Amount. Rows include Net farm rental income or (loss) from Form 4835, Total income or (loss), and Reconciliation of farming and fishing income.

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

WILLIAM R DEMERS

Section B - Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

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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.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)

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 Z

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)

3 Combine lines 1a, 1b, and 2

4 a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. 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

c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue

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

b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-

6 Add lines 4c and 5b

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 2015

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 \$118,500 or more, skip lines 8b through 10, and go to line 11

b Unreported tips subject to social security tax (from Form 4137, line 10)

c Wages subject to social security tax (from Form 8919, line 10)

d Add lines 8a, 8b, and 8c

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

10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)

11 Multiply line 6 by 2.9% (.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27

Table with 2 columns: Line number and Amount. Rows include 1a, 1b, 2, 3, 4a, 4b, 4c, 5a, 5b, 6, 7, 8a, 8b, 8c, 8d, 9, 10, 11, 12, 13.

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

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$7,320 or (b) your net farm profits² were less than \$5,284

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$4,880. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,284 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

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above

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; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Depreciation and Amortization
(Including Information on Listed Property)
▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return: **WILLIAM R. DEMERS
SHARON A. GALLAGHER DEMERS**
Business or activity to which this form relates: **RECEIVED
FLORIDA COUNTY
DEWERS WOOD SPECIALTIES LLC**
Identifying number: [REDACTED]

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	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	18,198
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instrs.	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	FROM SCH K-1 (1055)		949
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	949
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	949
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	60,293
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	949
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	NONE

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not 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 (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015	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 <input type="checkbox"/>		

Section B - Assets Placed in Service During 2015 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
19 a	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		27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20 a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	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	949
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	

Form 4562 (2015)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, 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 If "Yes," is the evidence written? Yes No

Table with columns (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-27 and 28-29.

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.

Table with columns (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36 covering miles driven and personal use questions.

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 are not more than 5% owners or related persons (see instructions).

Table with rows 37-41 regarding employer policies and vehicle use. Includes a 'Yes/No' column.

Part VI Amortization

Table with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Form 6781

Gains and Losses From Section 1256 Contracts and Straddles

OMB No. 1545-0644

2015

Department of the Treasury Internal Revenue Service

Information about Form 6781 and its instructions is at www.irs.gov/form6781.

Attach to your tax return.

Attachment Sequence No. 82

Name(s) shown on tax return

WILLIAM R DEMERS & SHARON A GALLAGHER DEMERS

Identifying number

Check all applicable boxes (see instructions). A Mixed straddle elections

C Mixed straddle account election

B Straddle-by-straddle identification election

D Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market 12/10

Table with 3 columns: (a) Identification of account, (b) (Loss), (c) Gain. Rows include 'From Schedule K-1s', 'Add the amounts on line 1 in columns (b) and (c)', 'Net gain or (loss)', 'Form 1099-B adjustments', 'Combine lines 3 and 4', 'Short-term capital gain or (loss)', and 'Long-term capital gain or (loss)'. Includes a large 'COPY' watermark.

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.

Section A - Losses From Straddles

Table with 8 columns: (a) Description of property, (b) Date entered into or acquired, (c) Date closed out or sold, (d) Gross sales price, (e) Cost or other basis plus expense of sale, (f) Loss, (g) Unrecognized gain on offsetting positions, (h) Recognized loss. Includes summary rows 11a and 11b.

Section B - Gains From Straddles

Table with 6 columns: (a) Description of property, (b) Date entered into or acquired, (c) Date closed out or sold, (d) Gross sales price, (e) Cost or other basis plus expense of sale, (f) Gain. Includes summary rows 13a and 13b.

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

Table with 5 columns: (a) Description of property, (b) Date acquired, (c) Fair market value on last business day of tax year, (d) Cost or other basis as adjusted, (e) Unrecognized gain.

Form 8582

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Attach to Form 1040 or Form 1041.

Information on Form 8582 and its instructions is available at www.irs.gov/form8582.

2015

Attachment Sequence No. 88

Name(s) shown on return

Identifying number

WILLIAM R DEMERS & SHARON A GALLAGHER DEMERS

FLAGLER COUNTY SUPERVISOR OF ELECTIONS

[Redacted]

Part I 2015 Passive Activity Loss

2015 JUN 20 P 12:40

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Table with 4 main sections: Rental Real Estate Activities With Active Participation, Commercial Revitalization Deductions From Rental Real Estate Activities, All Other Passive Activities, and a summary line 4. Includes sub-rows 1a-1d, 2a-2c, 3a-3c, and 4.

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Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

Table for Part II with rows 5 through 10. Includes sub-rows 6, 7, and 8. Values include 20,342, 150,000, 64,154, 85,845, 25,000, and 20,342.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

Table for Part III with rows 11 through 14. Values include NONE for all entries.

Part IV Total Losses Allowed

Table for Part IV with rows 15 and 16. Values include 12,362 and 32,704.

For Paperwork Reduction Act Notice, see the instructions.

Form 8582 (2015)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See the instructions.)

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Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SINGLE FAMILY APARTMENT 1		6,993	11,704		-18,697
APARTMENT 2	2,050			2,050	
APARTMENT	10,312			10,312	
Total. Enter on Form 8582, lines 1a, 1b, and 1c.	12,362	21,000	11,704		

Worksheet 2 - For Form 8582, Lines 2a and 2b (See the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, line 2a and 2b			

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

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Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
SINGLE FAMILY	SCHE LN 23	18,697	0.571704	-11,630	-7,067
APARTMENT 1	SCHE LN 23	14,007	0.428296	-8,712	-5,295
Total		32,704	1.00	-20,342	-12,362

Worksheet 5 - Allocation of Unallowed Losses (See the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SINGLE FAMILY	SCHE LN 23	7,067	0.571671	
APARTMENT 1	SCHE LN 23	5,295	0.428329	
Total		12,362	1.00	

Worksheet 6 - Allowed Losses (See the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SINGLE FAMILY	SCHE LN 23	RECEIVED FL 18,697 COUNTY		18,697
APARTMENT 1	SCHE LN 23	SUPERVISORIAL ELECTIONS		14,007
Total		32,704		32,704

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See the instructions.)

Name of Activity	Form or schedule and line number to be reported on	(a) Loss	(b) Income	(c) Total Loss	(d) Ratio	(e) Unallowed Loss	(f) Allowed Loss
	4797, Ln 2						
	4797, Ln 10						
	Sch D, Ln 1, Col F						
	Sch D, Ln 8, Col F						
28% Portion incl in Col F	Sch D, Ln 8, Col F						
Total							

Name of Activity	Form or schedule and line number to be reported on	(a) Loss	(b) Income	(c) Total Loss	(d) Ratio	(e) Unallowed Loss	(f) Allowed Loss
	4797, Ln 2						
	4797, Ln 10						
	Sch D, Ln 1, Col F						
	Sch D, Ln 8, Col F						
28% Portion incl in Col F	Sch D, Ln 8, Col F						
Total					1.00		

Name of Activity	Form or schedule and line number to be reported on	(a) Loss	(b) Income	(c) Total Loss	(d) Ratio	(e) Unallowed Loss	(f) Allowed Loss
	4797, Ln 2						
	4797, Ln 10						
	Sch D, Ln 1, Col F						
	Sch D, Ln 8, Col F						
28% Portion incl in Col F	Sch D, Ln 8, Col F						
Total					1.00		

Name of Activity	Form or schedule and line number to be reported on	(a) Loss	(b) Income	(c) Total Loss	(d) Ratio	(e) Unallowed Loss	(f) Allowed Loss
	4797, Ln 2						
	4797, Ln 10						
	Sch D, Ln 1, Col F						
	Sch D, Ln 8, Col F						
28% Portion incl in Col F	Sch D, Ln 8, Col F						
Total					1.00		

Name of Activity	Form or schedule and line number to be reported on	(a) Loss	(b) Income	(c) Total Loss	(d) Ratio	(e) Unallowed Loss	(f) Allowed Loss
	4797, Ln 2						
	4797, Ln 10						
	Sch D, Ln 1, Col F						
	Sch D, Ln 8, Col F						
28% Portion incl in Col F	Sch D, Ln 8, Col F						
Total					1.00		

COPY

Form 8962

Premium Tax Credit (PTC)

OMB No. 1545-0074

2015

Attachment Sequence No. 73

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040A, or 1040NR.

Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

Name shown on your return

Your social security number

WILLIAM R DEMERS & SHARON A GALLAGHER DEMERS

You cannot claim the PTC if your filing status is married filing separately unless you are eligible for an exception (see instructions). If you qualify, check the box.

Part I Annual and Monthly Contribution Amount

Form 8962 Part I: Annual and Monthly Contribution Amount. Includes fields for tax family size (2), modified AGI (39,444), household income (39,444), federal poverty line (15,730), applicable figure (0.0810), and annual/monthly contribution amounts (3,195 / 266).

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

Form 8962 Part II: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit. Includes questions about policy allocation and PTC calculation.

Table with 7 columns: Calculation, (a) Annual enrollment premiums, (b) Annual applicable S/CSP premium, (c) Annual contribution amount, (d) Annual maximum premium assistance, (e) Annual premium tax credit allowed, (f) Annual advance payment of PTC. Rows include monthly breakdown (Jan-Dec) and annual totals.

Form 8962 continuation: Total premium tax credit (2,488), Advance payment of PTC (2,478), Net premium tax credit (10).

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

Form 8962 Part III: Repayment of Excess Advance Payment of the Premium Tax Credit. Includes fields for excess advance payment (27), repayment limitation (28), and excess advance premium tax credit repayment (29).

For Paperwork Reduction Act Notice, see separate instructions.

Carryover Report Tax Year 2015

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2016 JUN 20 P 12:40

	Carryover into Tax Year 2015	Carryover into Tax Year 2016
Form 1040		
Federal refund applied to next year		
Net operating loss (NOL) carryforward		
Schedule D		
Short term capital loss carryover		
Long term capital loss carryover		
Traditional IRA Basis, Form 8606		
Taxpayer nondeductible traditional IRA contributions		
Spouse nondeductible traditional IRA contributions		
Roth IRA Basis, Form 8606		
Taxpayer Roth basis carryover		
Spouse Roth basis carryover		
Unallowed Passive Loss Carryovers		
Schedule K-1, partnership - ordinary		
Schedule K-1, partnership - Form 4797		
Schedule K-1, s-corp - ordinary		
Schedule K-1, s-corp - Form 4797		
Schedule K-1, estate/trust		
Schedule E, rental property	11,704	
Form 4835, Farm rental property		
State and Local Taxes		
Prior year refund(s)		
Prior year balance(s) due		
Disallowed Section 179 Carryover		
Schedule C		
Schedule F		
Form 2106		
Form 4835		
Schedule A		
Disallowed investment interest expense		
Charitable contributions carryover		
Form 5405		
First-Time Homebuyer Credit Repayment		
Form 5695		
Residential energy efficient property credit carryforward		
Form 8396		
Mortgage interest credit carryforward		
Form 8801		
Minimum tax credit carryforward		
Form 8829		
Carryover of operating expenses		
Carryover of excess casualty losses & depreciation		
Form 8839		
Adoption credit carryforward		
Form 8859		
DC first-time homebuyer credit carryforward		

COPY



Attached is a check from The Brodzenski v Stonemor Partners LP Settlement.

The Parties agree that 50% of individual settlement amounts are for alleged unpaid wages, and subject to payroll taxes to be reported on an IRS Form W-2. 50% shall be allocated as penalties and interest and will be reported on IRS Form 1099.

Please keep the attached W2 and 1099 for your 2015 Tax Return.

Allocated Amount: \$5,486.04
 Amount Not Taxed: \$0.00
 Amount 1099: \$2,743.02
 Amount W2: \$2,743.02
 Fed-SS: \$170.07
 Fed-Medicare: \$39.77
 State-SDI: \$0.00
 State Tax: \$0.00
 Federal Tax: \$685.76
 O: \$0.00

Check Amount: \$4,990.44

OMB No. 1545-0047

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a single entry penalty or other sanction may be imposed on you if this amount is taxable and you fail to report it.

b Employer identification number (EIN)		10c tips (other compensation)		11 Federal income tax withheld	
[REDACTED]		\$2,743.02		\$685.76	
c Employee's name, address, and Zip code			3 Social Security wages		7 Social security tax withheld
BRODZENSKI V STONEMOR PARTNERS LP FUND USDONDOED 14CV2517, c/o CPT Group, Inc. Settlement Administrator 16630 Astor Irvine, CA 92606 1-888-305-7140			\$2,743.02		\$170.07
d Control Number			6 Medicare wages and tips		8 Medicare tax withheld
[REDACTED]			\$2,743.02		\$39.77
e Employee's name			7 Social security tips		8 A Allocated tips
Gallagher-Damars, Sharon 68 Berkshire Lane Palm Coast, FL 32137			8		10 Deductible care benefits
f Employee's address and zip code			11 Nonqualified plans		12a See instructions for box 12
15 St. Emp'r State ID			13 Status: Employee		12b
FL APPLIED FOR			14 Other		12c
16 St wages, tips, etc			15 Station: [] Retirement Plan		12d
\$2,743.02			16 Local wages, tips, etc		12e
17 State income tax			18 Local income tax		20 Locality name
\$0.00			\$0.00		(SD)
Form W-2 Wage and Tax Statement			2015		Department of the Treasury - Internal Revenue Service

COPY

1 PAYER'S name, street address, city, state, zip code, and telephone no.		4 Rents		OMB No. 1545-0047	
BRODZENSKI V STONEMOR PARTNERS LP FUND USDONDOED 14CV2517, c/o CPT Group, Inc. Settlement Administrator 16630 Astor Irvine, CA 92606 1-888-305-7140		2 Dividends		2015	
3 Other income		5 Federal income tax withheld		Form 1099-MISC	
\$2,743.02		6 Medical and health care dividends		OMB No. 1545-0047	
7 PAYER'S federal identification number		7 Nonemployee compensation		8 This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a response penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
[REDACTED]		9 Payer made direct sale of \$5,000 or more of pension products to a buyer		10 Crop insurance proceeds	
11 Recipient's name, street address, city, state, and zip code		11 Excess golden parachute payments		14 Gross proceeds paid to an attorney	
Gallagher-Damars, Sharon 68 Berkshire Lane Palm Coast, FL 32137		15 a Section 408A deferrals		15 b Section 408A income	
12 Account number (see instructions)		16 State tax withheld		17 State/ Payer's state no.	
13 a Section 408A deferrals		15 b Section 408A income		18 State income	
Form 1099-MISC		Department of the Treasury - Internal Revenue Service			

AETNA LIFE INSURANCE COMPANY
 Medical Services
 151 Farmington Avenue AS32
 Hartford, CT 06156

Acc. Specific Inquiries: See detail on back
 General Inquiries: Phone: 860-273-8400 Fax: 860-754-2616
 E-Mail: PDM/IRSbackupwithholding@Aetna.com
 Dental Inquiries:
 Phone: 904-351-3005 Fax: 860-262-9623

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 FLAGLER COUNTY
 SUPERVISOR OF ELECTIONS

TEP256743_15416_30831 1 of 2
 Sharon GallagherDemers
 68 Berkshire Lane
 PALM COAST, FL 32137

2016 JUN 20 P 12:40

Instructions for Recipient

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

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

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions to Form 9888.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 939 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES/NR). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer, if you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prize, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup-withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 524.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and also report on Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you were an employee and cannot get the payer to correct this form, report the amount on Form 1040-ES (or Form 1040-ES/NR, line 3). You must also complete Form 1099 and attach it to your return if you are an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby). Report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 11. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 12. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 13a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 13b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 13a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments. Future developments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099misc.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. AETNA LIFE INSURANCE COMPANY Medical Services 151 Farmington Avenue AS32 Hartford, CT 06156		CORRECTED (if checked)		OMB No. 1545-0115		Miscellaneous Income	
PAYER'S federal identification number 06-6033492		RECIPIENT'S identification number [REDACTED]		1 Rents \$	2015	Form 1099-MISC	
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code Sharon GallagherDemers 68 Berkshire Lane PALM COAST, FL 32137		FATCA filing requirement		2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	Copy B For Recipient
Account number (see instructions) Tracking #: 18473346T1		GNW2013529		5 Fishing boat proceeds \$	6 Medical and health care payments \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
15a Section 409A deferrals \$		15b Section 409A income \$		7 Nonemployee compensation \$ 2,695.25	8 Substitute payments in lieu of dividends or interest \$		
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale	10 Crop insurance proceeds \$		
16 State tax withheld \$		17 State/Payer's state no. FL /		11	12		18 State income \$ 2,695.25

Form 1099-MISC (keep for your records)

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

(keep for records)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FORESTERS 789 DON MILLS ROAD TORONTO ON M3C 1T9 CANADA (416) 429-3000		1 Rents \$	OMB no. 1545-0116 2015		Miscellaneous Income 38-2098803 Department of the Treasury — IRS
PAYER'S federal identification number 98-0000680		2 Royalties \$	Form 1099-MISC		
RECIPIENT'S name, address, ZIP/postal code & country SHARON GALLAGHER-DEMERS 68 BERKSHIRE LN PALM COAST FL 32137-8607		3 Other income \$	4 Federal income tax withheld \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
PAYER'S federal identification number 98-0000680		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions) 704176		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 1086.92	8 Substitute payments in lieu of dividends or interest \$	
15a Section 409A deferrals \$		15b Section 409A income \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
11		12	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$		15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FORESTERS 789 DON MILLS ROAD TORONTO ON M3C 1T9 CANADA (416) 429-3000		1 Rents \$	OMB No. 1545-0116 2015		Miscellaneous Income 38-2098803 Department of the Treasury — IRS
PAYER'S federal identification number 98-0000680		2 Royalties \$	Form 1099-MISC		
RECIPIENT'S name, address, ZIP/postal code & country SHARON GALLAGHER-DEMERS 68 BERKSHIRE LN PALM COAST FL 32137-8607		3 Other income \$	4 Federal income tax withheld \$	Copy 2 To be filed with recipient's state income tax return, when required.	
PAYER'S federal identification number 98-0000680		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions) 704176		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 1086.92	8 Substitute payments in lieu of dividends or interest \$	
15a Section 409A deferrals \$		15b Section 409A income \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
11		12	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$		15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, and ZIP or foreign postal code
GERBER LIFE INSURANCE COMPANY
1311 MAMARONECK AVE
WHITE PLAINS NY 10605
800 253-3074

PAYER'S Federal identification number
13-2611847

Account number (see instructions)
510556

RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code
P5AP4000103147
SHARON A GALLAGHER DEMERS
68 BERKSHIRE LANE
PALM COAST, FL 32137-8607

15a Section 409A deferrals
15b Section 409A income

1 Rents	2 Royalties
3 Other income	4 Federal income tax withheld
5 Fishing boat proceeds	6 Medical and health care payments
7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale)	10 Crop insurance proceeds
11	12
13 Excess golden parachute payments	14 Gross proceeds paid to an attorney
15 State tax withheld	17 State/Payer's state number
	18 State income

OMB No. 1545-0115

2015
Miscellaneous
Income

Copy B
For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

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JAN 20 12:10
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Form 1099-MISC

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

VOID CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code
GERBER LIFE INSURANCE COMPANY
1311 MAMARONECK AVE
WHITE PLAINS NY 10605
800 253-3074

PAYER'S Federal identification number
13-2611847

Account number (see instructions)
510556

RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code
P5AP4000103147
SHARON A GALLAGHER DEMERS
68 BERKSHIRE LANE
PALM COAST, FL 32137-8607

15a Section 409A deferrals
15b Section 409A income

1 Rents	2 Royalties
3 Other income	4 Federal income tax withheld
5 Fishing boat proceeds	6 Medical and health care payments
7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale)	10 Crop insurance proceeds
11	12
13 Excess golden parachute payments	14 Gross proceeds paid to an attorney
15 State tax withheld	17 State/Payer's state number
	18 State income

OMB No. 1545-0115

2015
Miscellaneous
Income

Copy C
For Payer
or State Copy

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2015 General
Instructions for
Certain
Returns.

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

VOID CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code
GERBER LIFE INSURANCE COMPANY
1311 MAMARONECK AVE
WHITE PLAINS NY 10605
800 253-3074

PAYER'S Federal identification number
13-2611847

Account number (see instructions)
510556

RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code
P5AP4000103147
SHARON A GALLAGHER DEMERS
68 BERKSHIRE LANE
PALM COAST, FL 32137-8607

15a Section 409A deferrals
15b Section 409A income

1 Rents	2 Royalties
3 Other income	4 Federal income tax withheld
5 Fishing boat proceeds	6 Medical and health care payments
7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest
9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale)	10 Crop insurance proceeds
11	12
13 Excess golden parachute payments	14 Gross proceeds paid to an attorney
15 State tax withheld	17 State/Payer's state number
	18 State income

OMB No. 1545-0115

2015
Miscellaneous
Income

State Copy
or Extra
File Copy

Form 1099-MISC

LM3

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Department of the Treasury - Internal Revenue Service

MANUFACTURED ON OUR LASER BOND PAPER USING HEAT RESISTANT INKS

DETACH BEFORE MAILING

056CCO

TRANSAMERICA LIFE INSURANCE COMPANY
4333 EDGEWOOD ROAD N.E.
CEDAR RAPIDS, IA 52499

GALLAGHER DEMERS SHARON
68 BERKSHIRE LANE
PALM COAST, FL 32137

RECEIVED
FLAGLER COUNTY
SUPERVISOR OF ELECTIONS

2016 JUN 20 P 12:40

COPY

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. TRANSAMERICA LIFE INSURANCE COMPANY 4333 EDGEWOOD ROAD N.E. CEDAR RAPIDS, IA 52499		1 Rents		OMB No. 1545-0115 2015 Form 1099-MISC Miscellaneous Income	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
2 Royalties		3 Other income			
4 Fishing boat proceeds		5 Nonemployee compensation \$1,563.01			
6 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		7		8 Medical and health care payments	
9 Excess golden parachute payments		10		11	
12		13 State tax withheld		14 Gross proceeds paid to an attorney	
15a Section 409A deferrals		15b Section 409A income		16 State/Payer's state no. XX	
17 State income		18		19	

Form 1099-MISC (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

XX See Details Below

Account Number	Source Code	For Questions Call	3. Other Income	6. Medical payments	7. Nonemployee compensation	16. State tax withheld	17. State/Payer's state no.
00TASR1488	056CCO	319-355-8671			\$1,563.01		FL
					\$1,563.01		

UNITED HOME LIFE INSURANCE CO.
225 S. EAST STREET
INDIANAPOLIS, IN 46202

FOR QUESTIONS CONTACT
CUSTOMER SUPPORT
1-800-428-3001

RECEIVED
FLAGLER COUNTY
SUPERVISOR OF ELECTIONS

TEP250228_5856_11711 1 of 2

GALLAGHER-DEMERS, SHARON
68 BERKSHIRE LN
PALM COAST, FL 32137

2015 JUN 20 P 12:40

COPY

Instructions for Recipient

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

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

FATCA filing requirement. If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement. You also may have a filing requirement. See the instructions to Form 9838.

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is \$400 or more, you must file a return and compute your SE tax on Schedule SE (Form 1040). See Pub. 334 for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see Form 1040-ES (or Form 1040-ES/PR). Individuals must report these amounts as explained in the box 7 instructions on this page. Corporations, fiduciaries, or partnerships must report the amounts on the proper line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your income correctly.

Box 1. Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business.

Box 2. Report royalties from oil, gas, or mineral properties, copyrights, and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the box 7 instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

Box 3. Generally, report this amount on the "Other income" line of Form 1040 (or Form 1040NR) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 325. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If the amount in this box is SE income, report it on Schedule C or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare tax. If you believe you are an employee and cannot get the payer to correct this form, report the amount from box 7 on Form 1040, line 7 (or Form 1040NR, line 8). You must also complete Form 8919 and attach it to your return. If you are not an employee but the amount in this box is not SE income (for example, it is income from a sporadic activity or a hobby), report it on Form 1040, line 21 (or Form 1040NR, line 21).

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Form 1040 (or Form 1040NR).

Box 9. If checked, \$5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C (Form 1040).

Box 10. Report this amount on Schedule F (Form 1040).

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 (or Form 1040NR) instructions for where to report.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15a. May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A, plus any earnings on current and prior year deferrals.

Box 15b. Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. This amount is also included in box 7 as nonemployee compensation. Any amount included in box 15a that is currently taxable is also included in this box. This income is also subject to a substantial additional tax to be reported on Form 1040 (or Form 1040NR). See "Total Tax" in the Form 1040 (or Form 1040NR) instructions.

Boxes 16-18. Shows state or local income tax withheld from the payments. For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099misc.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. UNITED HOME LIFE INSURANCE CO. 225 S. EAST STREET INDIANAPOLIS, IN 46202		CORRECTED (if checked)		OMB No. 1545-0115 2015 Form 1099-MISC		Miscellaneous Income	
PAYER'S federal identification number 35-0841899		RECIPIENT'S identification number [REDACTED]		1 Rents \$		4 Federal income tax withheld \$	
RECIPIENT'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code GALLAGHER-DEMERS, SHARON 68 BERKSHIRE LN PALM COAST, FL 32137		2 Royalties \$		3 Other income \$		Copy B For Recipient	
Account number (see instructions) [REDACTED]		FATCA filing requirement		5 Fishing boat proceeds \$		6 Medical and health care payments \$	
15a Section 409A deferrals \$		15b Section 409A income \$		7 Nonemployee compensation \$ 1,407.15		8 Substitute payments in lieu of dividends or interest \$	
Form 1099-MISC (keep for your records)		www.irs.gov/form1099misc		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale		10 Crop insurance proceeds \$	
Department of the Treasury - Internal Revenue Service		11		12		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$		16 State tax withheld \$		17 State/Payer's state no. FL /	
18 State income \$		19		20		21	

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 SUPERVISOR OF ELECTIONS
 2016 JUN 01

AXA ADVISORS 4707 Executive Drive San Diego, CA 92121 PAYER'S Federal ID No: 95-2694286	Tax Information SHARON A GALLAGHER-DEMERS TDD 68 BERKSHIRE LANE PALM COAST, FL 32137 RECIPIENT'S ID No: [REDACTED]	Statement Date: 02/12/2016 Document ID: 702D 753 S227 DAVID DEPALMA, CFP 212-408-9547 2015
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DIVIDENDS AND DISTRIBUTIONS 2015 1099-DIV* OMB No. 1545-0110

1a Total ordinary dividends (includes line 1b)	798.89
1b Qualified dividends	273.00
2a Total capital gain distributions (includes lines 2b, 2c, 2d)	1,692.16
2b Unrecaptured Section 1250 gain	0.00
2c Section 1202 gain	0.00
2d Collectibles (28%) gain	0.00
3 Nondividend distributions	0.00
4 Federal income tax withheld	44.36
5 Investment expenses	0.00
7 Foreign country or US possession: See detail	0.00
6 Foreign tax paid:	0.00
8 Cash liquidation distributions	0.00
9 Noncash liquidation distributions	0.00
10 Exempt interest dividends (includes line 11)	0.00
11 Specified private activity bond interest dividends (AMT)	0.00

MISCELLANEOUS INCOME 2015 1099-MISC* OMB No. 1545-0115

2 Royalties	0.00
3 Other income	0.00
4 Federal income tax withheld	0.00
8 Substitute payments in lieu of dividends or interest	0.00

REGULATED FUTURES CONTRACTS 2015 1099-B* OMB No. 1545-0115

8 Profit or (loss) realized in 2015 on closed contracts	0.00
9 Unrealized profit or (loss) on open contracts-12/31/2014	0.00
10 Unrealized profit or (loss) on open contracts-12/31/2015	0.00
11 Aggregate profit or (loss) on contracts	0.00

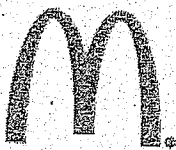
This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

SALES TRANSACTIONS

Proceeds, gains, losses and adjustments
 Refer to the 1099-B and Proceeds not reported to the IRS pages to ensure that you consider all relevant items and to determine the correct gains and losses. The amounts shown below are for informational purposes.

Term	Form 8948 type	Proceeds	Cost basis	Market discount	Wash sale loss disallowed	Net gain or (loss)
Short	A (basis reported to the IRS)	2,925.45	3,054.71	0.00	0.00	-129.26
Short	B (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Short	C (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
Total Short-term		2,925.45	3,054.71	0.00	0.00	-129.26
Long	D (basis reported to the IRS)	21,128.94	21,932.65	0.00	0.00	-803.71
Long	E (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Long	F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
Total Long-term		21,128.94	21,932.65	0.00	0.00	-803.71
Undetermined	G or H (basis not reported to the IRS)	0.00	0.00	0.00	0.00	0.00
Undetermined	C or F (Form 1099-B not received)	0.00	0.00	0.00	0.00	0.00
Total Undetermined-term		0.00	0.00	0.00	0.00	0.00
Grand total		24,054.39	24,987.36	0.00	0.00	-932.97
Withholding from Proceeds		0.00				
Federal income tax withheld		0.00				

Changes to dividend tax classifications processed after your original tax form is issued for 2015 may require an amended tax form.



Computershare

Computershare
PO Box 43078
Providence, RI 02940-3078

Within USA, US Territories & Canada 1-800-621-7825
Outside USA, US Territories & Canada 1-312-360-5129
SUPERVISOR OF ELECTRONIC SERVICES-312-588-4110
www.computershare.com/mcdonalds

IMPORTANT TAX RETURN DOCUMENT ENCLOSED

Recipient
SHARON ANN GALLAGHER
68 BERKSHIRE LN
PALM COAST FL 32137-8607

2015 JUN 20 P 12: 4: 1

Control #: 6925 9937 7479

Holder Account Number

Co.ID
MCD

Recipient's ID No. ending in
Payer's Federal ID No.

*Uncertified accounts are subject to withholding taxes on dividend payments and sales proceeds.

601C80121 MCD 158455 16948/020625/060804A

Instructions for Recipients

Recipient's Identification Number: For your protection, this form may show only the last four digits of your taxpayer identification number. However, the issuer has reported your complete identification number to the IRS and, where applicable, to state and/or local governments.

Account Number: May show an account or other unique number the payer assigned to distinguish your account.

Box 1a: Shows total ordinary dividends that are taxable. Include this amount on line 2a of Form 1040 or 1040A. Also, report it on Schedule B (Form 1040 or 1040A), if required.

Box 1b: Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Form 1040/1040A instructions for how to determine this amount. Report the eligible amount on line 9b, Form 1040 or 1040A. The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040/1040A, but treat it as a plan distribution, not as investment income, for any other purpose.

Box 2a: Shows total capital gain distributions from a regulated investment company or real estate investment trust. Report the amounts shown in box 2a on Schedule D (Form 1040), line 13. But, if no amount is shown in boxes 2a-2d and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on line 13 of Form 1040 (line 10 of Form 1040A) rather than Schedule D. See the Form 1040/1040A instructions.

Box 2b: Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. Report this amount on the Unrecaptured Section 1250 Gain Worksheet - Line 18 in the Schedule D instructions (Form 1040).

Box 2c: Shows the portion of the amount in box 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.

Box 2d: Shows 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet - Line 18 in the instructions for Schedule D (Form 1040).

Box 3: Shows the part of the distribution that is nontaxable because it is a return of your cost (or other basis). You must reduce your cost (or other basis) by this amount for figuring gain or loss when you sell your stock. But if you get back all your cost (or other basis), report future distributions as capital gain. See Pub. 559, Investment Income and Expenses.

Box 4: Shows backup withholding. For example, a payer must backup withhold on certain payments if you did not give your taxpayer identification number to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5: Shows your share of expenses of a nonpublicly offered regulated investment company, generally a nonpublicly offered mutual fund. If you file Form 1040, you may deduct these expenses on the "Other expenses" line on Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 1a.

Box 6: Shows the foreign tax you may be able to claim as a deduction or a credit on Form 1040. See the Form 1040 instructions.

Box 7: This box should be left blank if a regulated investment company reported the foreign tax shown in box 6.

Box 8: Shows cash liquidation distributions.

Box 10: Shows exempt-interest dividends from a mutual fund or other regulated investment company paid to you during the calendar year. Include this amount on line 8b of Form 1040 or 1040A as tax-exempt interest. This amount may be subject to backup withholding. See box 4.

Box 11: Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 10. See the instructions for Form 6251.

Nonrecipients: If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1095) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the current tax year General Instructions for Certain Information Returns.

188UDR

00RT08 (Rev. 9/15)

McDonald's Corporation

CORRECTED (if checked)

Dividends and Distributions

PAYER'S Federal identification number: [REDACTED]
PAYER'S name, street address, city, state, and ZIP code:
MCDONALDS CORPORATION
C/O COMPUTERSHARE
PO BOX 43078
PROVIDENCE RI 02940-3078

RECIPIENT'S ID No. ending in:
Account number (see instructions): [REDACTED]
RECIPIENT'S name, street address, city, state, ZIP code:
SHARON ANN GALLAGHER
68 BERKSHIRE LN
PALM COAST FL 32137-8607

1a Total ordinary dividends \$ 170.27	1b Qualified dividends \$ 170.27
2a Total capital gain distr. \$ 0.00	2b Unrecap. Sec. 1250 gain \$ 0.00
2c Section 1202 gain \$ 0.00	2d Collectibles (28%) gain \$ 0.00
3 Nondividend distributions \$ 0.00	4 Federal income tax withheld \$ 0.00
5 Investment expenses \$ 0.00	6 Foreign tax paid \$
7 Foreign country or U.S. possession	8 Cash liquidation distributions \$ 0.00
10 Exempt-interest dividend \$ 0.00	11 Specified private equity fund dividends \$ 0.00

OMB No. 1545-0110

2015

Form 1099-DIV

Copy B
For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

The reportable amounts above include the following additional income:

Company Paid Fees \$ 0.00	Company Paid Service Charges \$ 0.00
Discount on Reinvestment \$ 0.00	

Form 1099-DIV (keep for your records)

Department of the Treasury - Internal Revenue Service

StanCorp
Financial Group™

Computershare +

Computershare
PO Box 30170

College Station, TX 77842-3170

Within USA, US territories & Canada 800 303 3963

Outside USA, US territories & Canada 201 690 6578

FLA CLERK OF SUPERVISOR OF ELECTIONS
www.computershare.com/investor

2016-11-30

IMPORTANT TAX RETURN DOCUMENT ENCLOSED

006318

Recipient
SHARON ANN GALLAGHER
68 BERKSHIRE LN
PALM COAST FL 32137-8607

Holder Account Number

[REDACTED]

COPY
INDY

Record Date 10 Nov 2015
Check Number 009066650
SSN/TIN Certified Yes

001CS005.DonLag_PG1.SFG.104127_X9135/06315/063189

StanCorp Financial Group, Inc. - Combined Dividend Payment / 2015 Tax Form 1099-DIV

Corrected (if checked)

Form 1099 - DIV - Dividends and Distributions 2015 Copy B - For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Recipient: SHARON ANN GALLAGHER
68 BERKSHIRE LN
PALM COAST FL 32137-8607

Account Number: [REDACTED]
Recipient's ID No. ending in: [REDACTED]
Payer's Federal ID No.: [REDACTED]
OMB No. Department of the Treasury - Internal Revenue Service

1a Total Ordinary Dividends (\$)	1b Qualified Dividends (\$)	1c Nondividend Distributions (\$)	4 FEDERAL INCOME TAX WITHHELD (\$)	6 Foreign Tax Paid (\$)	7 Foreign Country or U.S. Possession	8 Cash Liquidation Dist. (\$)
145.60	145.60	0.00	0.00			0.00

Payer's Details
STANCorp FINANCIAL GROUP INC
C/O COMPUTERSHARE
PO BOX 43078
PROVIDENCE RI 02940-3078

Form 1099-DIV (Keep for your records)

Dividend Confirmation

Payment Date	Class Description	Participating Shares/Units	Dividend Rate	Gross Dividend (\$)	Deduction Amount (\$)	Deduction Type	Net Dividend (\$)
30 Nov 2015	COMMON STOCK	104	\$1.40000	145.60	0.00	N/A	145.60
	Year-To-Date Paid			145.60	0.00		145.60

46UTX

SFG +

DIPOREPAYMENT RETURN DOCUMENT ENCLOSED

0180502 01 AT 0413 AUTO 81 2038 03240 342008 -C014 -P00692

WILLIAM R & SHARON A DEMERS
508A Main St
Grafton NH 03240-8420



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2015 JUN 20 P 12:41

Instructions For Payer/Borrower

A person (including a financial institution, a governmental unit, and a cooperative housing corporation) who is engaged in a trade or business and, in the course of such trade or business, received from you at least \$500 of mortgage interest (including certain points) on any one mortgage in the calendar year must furnish this statement to you.

If you received this statement as the payer of record on a mortgage on which there are other borrowers, furnish each of the other borrowers with information about the proper distribution of amounts reported on this form. Each borrower is entitled to deduct only the amount he or she paid and points paid by the seller that represent his or her share of the amount allowable as a deduction. Each borrower may have to include in income a share of any amount reported in box 3.

If your mortgage payments were subsidized by a government agency, you may not be able to deduct the amount of the subsidy. See the instructions for Form 1040, Schedule A, C, or E for how to report the mortgage interest. Also, for more information, see Pub. 938 and Pub. 525.

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

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

Box 1. Shows the mortgage interest received by the recipient/lender during the year. This amount includes interest on any obligation secured by real property, including a home equity, line of credit, or credit card loan. This amount does not include points, government subsidy payments, or seller payments on a

"buydown" mortgage. Such amounts are deductible by you only in certain circumstances. **Caution:** If you prepaid interest in 2015 that accrued in full by January 15, 2015, this prepaid interest may be included in box 1. However, you cannot deduct the prepaid amount in 2015 even though it may be included in box 1. If you hold a mortgage credit certificate and can claim the mortgage interest credit, see Form 5395. If the interest was paid on a mortgage, home equity, line of credit, or credit card loan secured by your personal residence, you may be subject to a deduction limitation.

Box 2. Not all points are reportable to you. Box 2 shows points you or the seller paid this year for the purchase of your principal residence that are required to be reported to you. Generally, these points are fully deductible in the year paid, but you must subtract seller-paid points from the basis of your residence. Other points not reported in box 2 may also be deductible. See Pub. 938 to figure the amount you can deduct.

Box 3. Do not deduct this amount. It is a refund (or credit) for overpayment(s) of interest you made in a prior year or years. If you itemized deductions in the year(s) you paid the interest, you may have to include part or all of the box 3 amount on the "Other income" line of your 2015 Form 1040. No adjustment to your prior year(s) tax return(s) is necessary. For more information, see Pub. 938 and *Itemized Deduction Recoveries* in Pub. 525.

Box 4. The interest recipient may use this box to give you other information, such as the address of the property that secures the debt, real estate taxes, or insurance paid from escrow.

Future developments. For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to irs.gov/form1098.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, county, ZIP or foreign postal code, and telephone number BANK OF AMERICA, N.A. CUSTOMER SERVICE PO BOX 31785 TAMPA, FL 33631-3785 (800) 669-6607		*Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. OMB No. 1545-0001 2015 Form 1098
RECIPIENT'S federal identification no. 94-1087665	PAYER'S social security number [REDACTED]	1 Mortgage interest received from payer(s)/borrower(s) \$ 4,744.38
PAYER'S/BORROWER'S name, street address (including apt. no.), city or town, state or province, county, and ZIP or foreign postal code WILLIAM R & SHARON A DEMERS 508A MAIN STREET GRAFTON NH 03240		2 Points paid on purchase of principal residence \$ 0.00
Account number (see instructions) [REDACTED]		3 Refund of overpaid interest \$ 0.00
		4 Mortgage insurance premiums 0.00
		5

Mortgage Interest Statement

Copy B
For Payer/Borrower

The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.

Form 1098 (keep for your records)

irs.gov/form1098

Department of the Treasury • Internal Revenue Service

Health Insurance Marketplace Statement

Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a

VOID
 CORRECTED

OMB No. 1545-2232

2015

Part I Recipient Information

1 Marketplace identifier FL	2 Marketplace-assigned policy number [REDACTED]	3 Policy issuer's name Cigna Health and Life Insurance Company	4 Recipient's name Sharon Ann Gallagher-Demers	5 Recipient's SSN [REDACTED]	6 Recipient's date of birth [REDACTED]	7 Recipient's spouse's name William R Demers	8 Recipient's spouse's SSN [REDACTED]	9 Recipient's spouse's date of birth [REDACTED]	10 Policy start date 11/01/2015	11 Policy termination date 12/31/2015	12 Street address (including apartment no.) 68 Berkshire Lane	13 City or town Palm Coast	14 State or province FL	15 Country and ZIP or foreign postal code US 32137
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Part II Covered Individuals

A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16 Sharon Ann Gallagher-Demers	[REDACTED]	[REDACTED]	11/01/2015	12/31/2015
17 William R Demers	[REDACTED]	[REDACTED]	11/01/2015	12/31/2015
18				
19				
20				

Part III Coverage Information

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	0.00	0.00	0.00
22 February	0.00	0.00	0.00
23 March	0.00	0.00	0.00
24 April	0.00	0.00	0.00
25 May	0.00	0.00	0.00
26 June	0.00	0.00	0.00
27 July	0.00	0.00	0.00
28 August	0.00	0.00	0.00
29 September	0.00	0.00	0.00
30 October	0.00	0.00	0.00
31 November	1,941.59	1,510.34	1,239.00
32 December	1,941.59	1,510.34	1,239.00
33 Annual Totals	3,883.18	3,020.68	2,478.00

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