

APPLICATION FOR NOMINATION TO THE FLAGLER COUNTY COURT

(Please attach additional pages as needed to respond fully to questions.)

DATE: 08/24/1983 Florida Bar No.: 78179

GENERAL: Social Security No.: [REDACTED]

1. Name Wesley J. Flagler E-mail: wesley.flagler@myflfamilies.com

Date Admitted to Practice in Florida: 04/28/2010

Date Admitted to Practice in other States: N/A

2. State current employer and title, including professional position and any public or judicial office.

Florida Department of Children and Families - Children's Legal Services

3. Business address: 105 S. Bacher Street

City Bunnell County Flagler State FL ZIP 32110

Telephone (404) 408-0367 FAX (386) 568-2377

4. Residential address: 2 Hanover Drive

City Flagler Beach County Flagler State FL ZIP 32136

Since December 19, 2015 Telephone (404) 408-0367

5. Place of birth: Atlanta, Georgia

Date of birth: 08/24/1983 Age: 35

6a. Length of residence in State of Florida: 13 years

6b. Are you a registered voter? Yes No

If so, in what county are you registered? Flagler County

7. Marital status: Married

If married: Spouse's name Kelly Flagler

Date of marriage 06/06/2015

Spouse's occupation Business Owner of Palm Coast Gymnastics

If ever divorced give for each marriage name(s) of spouse(s), current address for each former spouse, date and place of divorce, court and case number for each divorce.

N/A

8. Children

<i>Name(s)</i>	<i>Age(s)</i>	<i>Occupation(s)</i>	<i>Residential address(es)</i>
Finn Thorne Flagler	2	N/A	2 Hanover Drive Flagler Beach, FL 32136
Emma Rene-Marie Flagler	6 months	N/A	2 Hanover Drive Flagler Beach, FL 32136

9. Military Service (including Reserves)

<i>Service</i>	<i>Branch</i>	<i>Highest Rank</i>	<i>Dates</i>
N/A	N/A	N/A	N/A
Rank at time of discharge	<u>N/A</u>	Type of discharge	<u>N/A</u>
Awards or citations	<u>N/A</u>		
<i>Service</i>	<i>Branch</i>	<i>Highest Rank</i>	<i>Dates</i>
N/A	N/A	N/A	N/A
Rank at time of discharge	<u>N/A</u>	Type of discharge	<u>N/A</u>
Awards or citations	<u>N/A</u>		

HEALTH:

10. Are you currently addicted to or dependent upon the use of narcotics, drugs, or intoxicating beverages? If yes, state the details, including the date(s).

No, I am not currently addicted to or dependent upon the use of narcotics or intoxicating beverages.

11a. During the last ten years have you been hospitalized or have you consulted a professional or have you received treatment or a diagnosis from a professional for any of the following: Kleptomania, Pathological or Compulsive Gambling, Pedophilia, Exhibitionism or Voyeurism?

Yes No

If your answer is yes, please direct each such professional, hospital and other facility to furnish the Chairperson of the Commission any information the Commission may request with respect to any such hospitalization, consultation, treatment or diagnosis. ["Professional" includes a Physician, Psychiatrist, Psychologist, Psychotherapist or Mental Health Counselor.]

Please describe such treatment or diagnosis.

N/A

11b. In the past ten years have any of the following occurred to you which would interfere with your ability to work in a competent and professional manner?

- Experiencing periods of no sleep for 2 or 3 nights
- Experiencing periods of hyperactivity
- Spending money profusely with extremely poor judgment
- Suffered from extreme loss of appetite
- Issuing checks without sufficient funds
- Defaulting on a loan
- Experiencing frequent mood swings
- Uncontrollable tiredness
- Falling asleep without warning in the middle of an activity

Yes No

If yes, please explain.

N/A

12a. Do you currently have a physical or mental impairment which in any way limits your ability or fitness to properly exercise your duties as a member of the Judiciary in a competent and professional manner?

Yes No

12b. If your answer to the question above is Yes, are the limitations or impairments caused by your physical or mental health impairment reduced or ameliorated because you receive ongoing treatment (with or without medication) or participate in a monitoring or counseling program?

Yes No

Describe such problem and any treatment or program of monitoring or counseling.

N/A

13. During the last ten years, have you ever been declared legally incompetent or have you or your property been placed under any guardianship, conservatorship or committee? If yes, give full details as to court, date and circumstances.

No, I have not been subject to any such declarations.

14. During the last ten years, have you unlawfully used controlled substances, narcotic drugs or dangerous drugs as defined by Federal or State laws? If your answer is "Yes," explain in detail. (Unlawful use includes the use of one or more drugs and/or the unlawful possession or distribution of drugs. It does not include the use of drugs taken under supervision of a licensed health care professional or other uses authorized by Federal law provisions.)

No, I have not unlawfully used controlled substances.

15. In the past ten years, have you ever been reprimanded, demoted, disciplined, placed on probation, suspended, cautioned or terminated by an employer as result of your alleged consumption of alcohol, prescription drugs or illegal use of drugs? If so, please state the circumstances under which such action was taken, the name(s) of any persons who took such action, and the background and resolution of such action.

No, I have never been subjtje to any such actions by an employer.

16. Have you ever refused to submit to a test to determine whether you had consumed and/or were under the influence of alcohol or drugs? If so, please state the date you were requested to submit to such a test, the type of test required, the name of the entity requesting that you submit to the test, the outcome of your refusal and the reason why you refused to submit to such a test.

No, I have never refused to submit to any requested testing.

17. In the past ten years, have you suffered memory loss or impaired judgment for any reason? If so, please explain in full.

No, I have not suffered from memory loss, or impaired judgment.

EDUCATION:

18a. Secondary schools, colleges and law schools attended.

<i>Schools</i>	<i>Class Standing</i>	<i>Dates of Attendance</i>	<i>Degree</i>
University of Kentucky	Cum Laude	August 2002 - May 2006	Bachelor of Arts
Stetson University College of Law	Good Academic Standing	August 2006 - May 2009	Juris Doctorate

18b. List and describe academic scholarships earned, honor societies or other awards.
Graduated Cum Laude From University of Kentucky
Spring 2008 Honor Roll at Stetson University

NON-LEGAL EMPLOYMENT:

19. List all previous full-time non-legal jobs or positions held since 21 in chronological order and briefly describe them.

<i>Date</i>	<i>Position</i>	<i>Employer</i>	<i>Address</i>
2003 - 2004	Associate	BlockBuster Video	Nicholasville Road, Lexington, KY 40503

PROFESSIONAL ADMISSIONS:

20. List all courts (including state bar admissions) and administrative bodies having special admission requirements to which you have ever been admitted to practice, giving the dates of admission, and if applicable, state whether you have been suspended or resigned.

Florida Bar Association 4/2010

United States District Court, Middle District of Florida 2011

LAW PRACTICE: (If you are a sitting judge, answer questions 21 through 26 with reference to the years before you became a judge.)

21. State the names, dates and addresses for all firms with which you have been associated in practice, governmental agencies or private business organizations by which you have been employed, periods you have practiced as a sole practitioner, law clerkships and other prior employment:

<i>Position</i>	<i>Name of Firm</i>	<i>Address</i>	<i>Dates</i>
Receptionist	Stidham and Associates	401 Lewis Hargett Circle Suite 250 Lexington, KY 40503	2004-2006
Law Clerk	Brunvand Wise	615 Turner St. Clearwater, FL 33756	2010
Associate Attorney	Michael Moran	2197 Ringling Blvd, Sarasota, FL 34237	10/2010 - 5/2012
Senior Attorney/ Supervising Attorney	Department of Children and Families	105 S. Bacher St., Bunnell, FL 32136	05/2012 - Present

22. Describe the general nature of your current practice including any certifications which you possess; additionally, if your practice is substantially different from your prior practice or if you are not now practicing law, give details of prior practice. Describe your typical clients or former clients and the problems for which they sought your services.

I am currently a Supervising Attorney with the Department of Children and Families. I supervise offices in Flagler County (Bunnell) and West Volusia (DeLand). I have been a supervisor for almost two years beginning in November of 2017. Prior to that I was the sole DCF attorney in Flagler County. I was responsible for every dependency case in Flagler County, and every aspect of each case. My case load ranged between 120 to 80 cases. Typically we would have court weekly and I would handle dockets of approximately 25 cases a day on average. I represented the State of Florida in these proceedings from the inception of the case to either reunification with the parents or to adoption if the parental rights were terminated. Prior to working for the Department of Children and Families I was an associate attorney at a small civil firm in Sarasota for approximately two years. I was primarily handling foreclosure cases, but also dealt with small claims, child support, insurance defense, and eviction matters.

23. What percentage of your appearance in courts in the last five years or last five years of practice (include the dates) was in:

	Court		Area of Practice
Federal Appellate	<u>0</u> %	Civil	<u>0</u> %
Federal Trial	<u>0</u> %	Criminal	<u>0</u> %
Federal Other	<u>0</u> %	Family	<u>0</u> %
State Appellate	<u>0</u> %	Probate	<u>0</u> %
			100 - Juvenile Depende ncy %
State Trial	<u>100</u> %	Other	<u>0</u> %
State Administrative	<u>0</u> %		
State Other	<u>0</u> %		
	<u>0</u> %		
TOTAL	<u>100</u> %	TOTAL	<u>100</u> %

24. In your lifetime, how many (number) of the cases you have tried to verdict or judgment were:

Jury?	<u>0</u>	Non-jury?	<u>0</u>
Arbitration?	<u>0</u>	Administrative Bodies?	<u>0</u>

25. Within the last ten years, have you ever been formally reprimanded, sanctioned, demoted, disciplined, placed on probation, suspended or terminated by an employer or tribunal before which you have appeared? If so, please state the circumstances under which such action was taken, the date(s) such action was taken, the name(s) of any persons who took such action, and the background and resolution of such action.

No, I have not faced any disciplinary actions by any employers.

26. In the last ten years, have you failed to meet any deadline imposed by court order or

received notice that you have not complied with substantive requirements of any business or contractual arrangement? If so, please explain in full.

No, I have not failed to meet any court imposed deadlines.

(Questions 27 through 30 are optional for sitting judges who have served 5 years or more.)

27a. For your last 6 cases, which were tried to verdict before a jury or arbitration panel or tried to judgment before a judge, list the names and telephone numbers of trial counsel on all sides and court case numbers (include appellate cases).

1. 2016 DP 54: In the interest of B-T, M and B-T, M - Judge France (Bench Trial)

Termination of Parental Rights

Attorney for the mother: Kimberly Lambros, Esq. 904-797-8111

Guardian Ad Litem Attorney: Alicia Washington, Esq. 386-212-0481

Appealed - 5DCA18-3808

2. 2015 DP 17: In the Interest of C.B. - Judge Smith (Bench Trial)

Termination of Parental Rights

Attorney for the Mother: W. Scott Meyer, Esq. 386-677-3933

Attorney for the Father: Kurt Teifke, Esq. 386-269-4551

Guardian Ad Litem Attorney: Alicia Washington, Esq. 386-212-0481

Appealed - 5DCA18-1241

3. 2015 DP 62: In the Interest of K.G et al - Judge Smith (Bench Trial)

Termination of Parental Rights

Attorney for the mother: Kimberly Lambros, Esq. 904-797-8111

Attorney for the father: Richard Price, Esq. 386-597-7749

Guardian Ad Litem Attorney: Alicia Washington, Esq. 386-212-0481

Appealed - 5DCA18-1243

4. 2015 DP 72: In the Interest of K.L. - Judge Smith (Bench Trial)

Termination of Parental Rights

Attorney for father: Marc Dwyer, Esq 386-455-8900

Guardian Ad Litem Attorney: Alicia Washington, Esq. 386-212-0481

5. 2011DP 17: In the interest of K.S. et al - Judge Smith (Bench Trial)

Termination of Parental Rights

Attorney for the mother: Kurt Teifke, Esq. 386-269-4551

Guardian Ad Litem Attorney: Alicia Washington, Esq. 386-212-0481

6. 2011 DP 01: In the interest of B.S. et al - Judge Walsh (Bench Trial)

Termination of Parental Rights

Attorney for the mother: Kimberly Lambros, Esq. 904-797-8111

Guardian Ad Litem Attorney: Alicia Washington, Esq. 386-212-0481

- 27b. For your last 6 cases, which were settled in mediation or settled without mediation or trial, list the names and telephone numbers of trial counsel on all sides and court case numbers (include appellate cases).

I am currently assigned approximately 120 cases between Flagler County and West Volusia (DeLand). Case are routinely settled through parents consenting to the allegations in the petitions and agreeing to engage in case plan services. I would estimate that I probalby have

- 27c. During the last five years, how frequently have you appeared at administrative hearings?
0 average times per month

- 27d. During the last five years, how frequently have you appeared in Court?
Approximately one day per week, and I would handle up to 25 cases per docket average times per month

- 27e. During the last five years, if your practice was substantially personal injury, what percentage of your work was in representation of plaintiffs? N/A% Defendants?
N/A%

28. If during any prior period you have appeared in court with greater frequency than during the last five years, indicate the period during which this was so and give for such prior periods a succinct statement of the part you played in the litigation, numbers of cases and whether jury or non-jury.

For the majority of my career with the Department of Children and Families I have had a case load in Bunnell. My case load has typically been between 80 - 120 cases during the last five year period. When I became a Supervising Attorney I was responsible for supervising the attorney that assumed my old position in Bunnell, and for supervising two attorneys in DeLand and handling half of a case load in Bunnell, approximately 40 cases. Flagler County has two deperendency docket days a month with the Judge, and one day a month with the magistrate. DeLand has court with the Judge every Thursday. The dockets in both counties typically include about 25 cases per day.

In May of 2019, one of the attorneys I supervise in DeLand accpeted a supervising position in the circuit. Since that time I have had her 80 DeLand cases assigned to me in addition to my 40 cases in Flagler County. Since May of 2019, I have been in court for regularly scheduled dockets 3 times a month in Flagler County and 4 times a month in DeLand, in addition any hearings set at specific times, or emergency shelter hearings.

Department of Children and Families attorneys are responsible for total management of

the cases on their case load and for handling all motions, orders, contested hearings, trials or other emergency matters.

29. For the cases you have tried to award in arbitration, during each of the past five years, indicate whether you were sole, associate or chief counsel. Give citations of any reported cases.

N/A

30. List and describe the six most significant cases which you personally litigated giving case style, number and citation to reported decisions, if any. Identify your client and describe the nature of your participation in the case and the reason you believe it to be significant. Give the name of the court and judge, the date tried and names of other attorneys involved.

1. 2011 DP 63: In the Interest of W.P. et al - Judge Craig - Flagler Circuit Court - Bench Trial

Termination of Parental Rights - Trial date August 13, 2013

Charles Cino, Esq.: Attorney for the Father

Michael Angel, Esq.: Attorney for the Guardian ad Litem

I was the lead trial attorney representing the State and responsible for handling the entirety of the trial. The Judge granted termination of parental rights as to the child that was abused, but denied termination of parental rights as to the younger child that was not the victim of the abuse. This case is significant to me as it involved contested evidentiary matters including the playing of audio recording of the father's confession which was admitted. Additionally, I was able to successfully argue to have the doll that the father threw as part of the confession admitted into evidence as well as have the officer re-enact that part of the tape with the doll in the courtroom.

2. 2015 DP 62: In the Interest of K.G. et al - Judge Smith - Flagler Circuit Court - Bench Trial

Termination of Parental Rights - Trial Date November 21, 2017

Kimberly Lambros, Esq.: Attorney for the Mother

Richard Price, Esq.: Attorney for the Father

Alicia Washington, Esq.: Attorney for the Guardian ad Litem

I was the lead trial attorney representing the State and responsible for the handling of the entirety of the trial. The Judge granted termination of parental rights. The case is significant to me due to the horrific nature of the allegations and the evidence that I was able to have introduced through successfully arguing child hearsay motions in order to win the trial and have the Termination of Parental Rights granted without having to have the child victims testify and go through the painful process of testifying against their mother and father and reliving the abuse that they have suffered.

3. 2011 DP 17: In the Interest of K.S. et al - Judge Smith - Flagler Circuit - Bench Trial

Termination of Parental Rights - Trial Date June 21, and June 29, 2016

Kurt Teifke, Esq.: Attorney for the mother

Alicia Washington, Esq.: Attorney for the Guardian ad Litem

I was the lead trial attorney representing the State and responsible for the handling of the entirety of the trial. The Judge granted termination of parental rights. The case is significant to me as it was a multi-day trial that required the preparation of many witnesses. Additionally, the mother in the case was hearing impaired and the case involved the use of multiple American Sign Language interpreters which added an additional level of planning. The most significant factor of this case was the length of time it took to get the case to trial, and the significant amount of time that the children were in foster care, and the fact that after 7 years in the dependency system the children were able to be adopted.

4. 2012 31133 CJCI: In the Interest of J.M. et al - Judge Case - Volusia Circuit - Bench Trial

Dependency Trial - Trial Date October 31 and November 1, 2012

Katie Welch, Esq.: Attorney for the mother

Carole Peak, Esq.: Attorney for the father

Anne Lieb, Esq.: Attorney for the Guardian ad Litem

I was the lead trial attorney representing the State and responsible for the handling of the entirety of the trial. The Judge granted the petition for dependency. The case is significant to me for several reasons. First, it was one of my first trials and heavily contested against two attorneys with years of experience about 5 months into my career with the Department of Child and Families. The second reason that this case is significant to me is because I had to prepare a 15 year old witness to testify, and help him through the process leading up to his testimony and after. He testified very successfully, but as a result his parents were able get the help they needed to address their issues and have him and his sisters returned to them.

5. 2015 DP 17: In the Interest of C.B. - Judge Smith - Flagler Circuit - Bench Trial

Dependency Trial - Trial Date October 27, 2017

W. Scott Meyer, Esq.: Attorney for the mother

Kurt Teifke, Esq.: Attorney for the father

Alicia Washington, Esq.: Attorney for the Guardian ad Litem

I was the lead trial attorney representing the State and responsible for the handling of the entirety of the trial. The Judge granted the termination of parental rights. The case is significant for me because it involved statutes that were newly enacted regarding the responsibilities of case management in cases regarding parents that have been or will be incarcerated for a significant period of time. The statutes were newly modified, but through cross examination of the father we were able to establish that he had still met the definition of abandonment based on his own admissions during his

testimony.

6. For the last case, I do not remember the case name or case style. I was in front of Judge Case in Volusia County. This occurred in July of 2012 after I had been with the department for only two months. I was preparing for an advisory hearing where we had published for four weeks on a Father prior to the hearing. While preparing for the hearing I discovered that the father's name was spelled incorrectly on the Notice of Publication. Rather than waiting until the court hearing to address the issue, or having to re-publish under the correct name for another four weeks and delay permanency of the child, I was able to perform legal research to resolve the issue. I was able to locate a 98 year old U.S. Supreme Court case which outlined the doctrine of "Idem Sonans" which held that due process is not violated in constructive service if the notice was sufficient to put a reasonable person on notice that it was intended for them even if the name is not spelled correctly. The Judge commented that it was not often that attorneys came to court with 100 year old case law, and my managing attorney still tells the story of the Judge's reaction. This case instilled in me how preparedness, legal research and problem solving rather than just accepting a problem can have a dramatic effect on how Courtroom situations play out. In this case it allowed a child to be adopted a month earlier, than if we had to have republished.

31. Attach at least one example of legal writing which you personally wrote. If you have not personally written any legal documents recently, you may attach writing for which you had substantial responsibility. Please describe your degree of involvement in preparing the writing you attached.

I have attached two examples of legal writing which I have drafted in my practice with the Department of Children and Families. These documents were completely drafted and prepared by me and then submitted to my supervisors for feedback prior to submission to the court.

The first writing sample is a Memorandum of Law in response to a question from the Judge at the conclusion of a Termination of Parental Rights proceeding, the nature of the question was whether he could Terminate the parental rights of a child that was not the victim of egregious abuse.

The second writing sample is a response to a Motion for Appointment of Counsel filed by the father in a Termination of Parental Rights case after his court appointed counsel was able to withdraw.

PRIOR JUDICIAL EXPERIENCE OR PUBLIC OFFICE:

- 32a. Have you ever held judicial office or been a candidate for judicial office? If so, state the court(s) involved and the dates of service or dates of candidacy.

No, I have not previously held any judicial offices, or been a candidate for any judicial office.

32b. List any prior quasi-judicial service:

<i>Dates</i>	<i>Name of Agency</i>	<i>Position Held</i>
N/A	N/A	N/A

Types of issues heard:

32c. Have you ever held or been a candidate for any other public office? If so, state the office, location and dates of service or candidacy.

No, I have not previously been a candidate for public office.

32d. If you have had prior judicial or quasi-judicial experience,

(i) List the names, phone numbers and addresses of six attorneys who appeared before you on matters of substance.

N/A

(ii) Describe the approximate number and nature of the cases you have handled during your judicial or quasi-judicial tenure.

N/A

(iii) List citations of any opinions which have been published.

N/A

(iv) List citations or styles and describe the five most significant cases you have tried or heard. Identify the parties, describe the cases and tell why you believe them to be significant. Give dates tried and names of attorneys involved.

N/A

(v) Has a complaint about you ever been made to the Judicial Qualifications Commission? If so, give date, describe complaint, whether or not there was a finding of probable cause, whether or not you have appeared before the Commission, and its resolution.

N/A

(vi) Have you ever held an attorney in contempt? If so, for each instance state name of attorney, approximate date and circumstances.

N/A

(vii) If you are a quasi-judicial officer (ALJ, Magistrate, General Master), have you ever been disciplined or reprimanded by a sitting judge? If so, describe.

N/A

BUSINESS INVOLVEMENT:

33a. If you are now an officer, director or otherwise engaged in the management of any business enterprise, state the name of such enterprise, the nature of the business, the nature of your duties, and whether you intend to resign such position immediately upon your appointment or election to judicial office.

No, I am not now, nor have I ever been the manager of any business enterprises.

33b. Since being admitted to the Bar, have you ever been engaged in any occupation, business or profession other than the practice of law? If so, give details, including dates.

No, since being admitted to the Bar if have only engaged in the practice of law.

33c. State whether during the past five years you have received any fees or compensation of any kind, other than for legal services rendered, from any business enterprise, institution, organization, or association of any kind. If so, identify the source of such compensation, the nature of the business enterprise, institution, organization or association involved and the dates such compensation was paid and the amounts.

No, I have not received any fees or compensation from any business enterprises.

POSSIBLE BIAS OR PREJUDICE:

34. The Commission is interested in knowing if there are certain types of cases, groups of entities, or extended relationships or associations which would limit the cases for which you could sit as the presiding judge. Please list all types or classifications of cases or litigants for which you as a general proposition believe it would be difficult for you to sit as the presiding judge. Indicate the reason for each situation as to why you believe you might be in conflict. If you have prior judicial experience, describe the types of cases from which you have recused yourself.

There are no cases that I feel that I would be unable to sit as the presiding juge over. I have had the opportunity through my position with Children's Legal Services to be exposed to some incredibly difficult cases and incredibly difficult subject matter.

The only cases that I have had to conflict off of in my 7 years with the department invovled a situation where we removed the children of a worker immediately after I hired him to paint my house, and two situations where the cases involved individulas that I knew through my wifes business of Palm Coast Gymnastics.

MISCELLANEOUS:

35a. Have you ever been convicted of a felony or a first degree misdemeanor?

Yes _____ No X If "Yes" what charges? N/A

Where convicted? N/A Date of Conviction: N/A

35b. Have you pled nolo contendere or pled guilty to a crime which is a felony or a first degree misdemeanor?

Yes _____ No X If "Yes" what charges? N/A

Where convicted? N/A Date of Conviction: N/A

35c. Have you ever had the adjudication of guilt withheld for a crime which is a felony or a

first degree misdemeanor?

Yes _____ No If "Yes" what charges? N/A

Where convicted? N/A Date of Conviction: N/A

36a. Have you ever been sued by a client? If so, give particulars including name of client, date suit filed, court, case number and disposition.

No, I have never been sued by a client

36b. Has any lawsuit to your knowledge been filed alleging malpractice as a result of action or inaction on your part?

No, no such law suits have been filed.

36c. Have you or your professional liability insurance carrier ever settled a claim against you for professional malpractice? If so, give particulars, including the amounts involved.

No, no such claims have been filed.

37a. Have you ever filed a personal petition in bankruptcy or has a petition in bankruptcy been filed against you?

No, I have never been involved in any bankruptcy proceedings.

37b. Have you ever owned more than 25% of the issued and outstanding shares or acted as an officer or director of any corporation by which or against which a petition in bankruptcy has been filed? If so, give name of corporation, your relationship to it and date and caption of petition.

No, I have not been party to such claims.

38. Have you ever been a party to a lawsuit either as a plaintiff or as a defendant? If so, please supply the jurisdiction/county in which the lawsuit was filed, style, case number, nature of the lawsuit, whether you were Plaintiff or Defendant and its disposition.

No, I have not been the party to any lawsuits.

39. Has there ever been a finding of probable cause or other citation issued against you or are you presently under investigation for a breach of ethics or unprofessional conduct by any court, administrative agency, bar association, or other professional group. If so, give the particulars.

No, i have never been involved in any eithical investigations.

40. To your knowledge within the last ten years, have any of your current or former co-workers, subordinates, supervisors, customers or clients ever filed a formal complaint or formal accusation of misconduct against you with any regulatory or investigatory agency, or with your employer? If so, please state the date(s) of such formal complaint or formal accusation(s), the specific formal complaint or formal accusation(s) made, and the background and resolution of such action(s). (Any complaint filed with JQC, refer to 32d(v).

No, no such claims have been filed.

41. Are you currently the subject of an investigation which could result in civil, administrative or criminal action against you? If yes, please state the nature of the investigation, the

agency conducting the investigation and the expected completion date of the investigation.

No, I am not currently the subject of any investigations.

42. In the past ten years, have you been subject to or threatened with eviction proceedings? If yes, please explain.

No, I have not been subject to any eviction proceedings.

- 43a. Have you filed all past tax returns as required by federal, state, local and other government authorities?

I have filed all past tax returns as required, but my accountant has filed an extension until October to file our 2018 tax return. They prepare and file for my wife and me, as well as the business tax returns for my wife's business.

Yes No If no, please explain.

- 43b. Have you ever paid a tax penalty?

Yes No If yes, please explain what and why.

- 43c. Has a tax lien ever been filed against you? If so, by whom, when, where and why?

No, I have not been the subject of any tax liens

HONORS AND PUBLICATIONS:

44. If you have published any books or articles, list them, giving citations and dates.

N/A

45. List any honors, prizes or awards you have received. Give dates.

N/A

46. List and describe any speeches or lectures you have given.

N/A

47. Do you have a Martindale-Hubbell rating? Yes If so, what is it? ___ No

PROFESSIONAL AND OTHER ACTIVITIES:

- 48a. List all bar associations and professional societies of which you are a member and give the titles and dates of any office which you may have held in such groups and committees to which you belonged.

I am not currently a member of any bar or professional associations and I have not held office in any such organizations.

- 48b. List, in a fully identifiable fashion, all organizations, other than those identified in response to question No. 48(a), of which you have been a member since graduating from law school, including the titles and dates of any offices which you have held in each such organization.

Sarasota County Bar Association 2010 to 2012

American Bar Association 2010 to 2012

48c. List your hobbies or other vocational interests.

I have a two year old boy and a six month old girl. My wife has owned and operated a Gymnastics Gym for children in Flagler County for the past thirteen years. I spend most of my nights and weekends taking care of them, my wife usually works later in the evenings than I do. On the weekends if we are not traveling to gymnastics meets we enjoy spending days at the beach or going to Walt Disney World, St. Augustine or staying in Flagler County and attending local events.

I enjoy "grilling out" at the house, or smoking ribs or bar-b-que on the weekends. I used to enjoy golfing, but I have not been able to play much since my children arrived.

I am a very active father and I enjoy spending as much time as possible with my wife and children.

48d. Do you now or have you ever belonged to any club or organization that in practice or policy restricts (or restricted during the time of your membership) its membership on the basis of race, religion, national origin or sex? If so, detail the name and nature of the club(s) or organization(s), relevant policies and practices and whether you intend to continue as a member if you are selected to serve on the bench.

I have never been involved in any such organizations.

48e. Describe any pro bono legal work you have done. Give dates.

After passing the bar and prior to accepting my first full time position as an attorney I performed pro bono work through two legal aid organizations in the Tampa Bay area.

With Gulf Coast Legal Services of Clearwater Florida from July 2010 to October 2010 I conducted intake interviews for indigent clients, and represented indigent clients in family law and landlord tenant matters.

With the Community Law Program in St. Petersburg, Florida from May 2010 to October 2010 I provided legal aid assistance for indigent clients. I conducted clinics to assist with pro se clients in bankruptcy, family law and other civil matters. I also taught a bi-weekly class on filling out forms related to divorce proceedings.

Additionally I was involved with the Big Brother/Big Sister program of Pinellas County for two and a half years. From 2009 to 2012.

SUPPLEMENTAL INFORMATION:

49a. Have you attended any continuing legal education programs during the past five years? If so, in what substantive areas?

I have attended extensive CLE programs in areas of Dependency and trial practice.

Specifically, I attended the following CLE programs:

1/10/2014 - Case Law training - One hour

4/25/2014 - UF Child Protection Team Training on Child Abuse - 15 hours

4/29/2014 - Safety and Methodology Training (8 Days) - 52.5 hours
05/02/2014 - Dependency and Delinquency Training - 2 hours
06/25/2014 - Expert Witness Standards Training - 1 hour
06/26/2014 - Interstate Compact on the Placement of Children Training - 2 hours
07/31/2014 - CLS legislative update - 2 hours
12/03/2014 - Ethics in CLS Cases - 5.5 hours
07/15/2015 - Child Victim Hearsay Training - 2 hours
12/10/2015 - Advanced Litigation Training (2 Days) - 16 hours
07/20/2018 - Diligent Searches and Homestudies - 2 hours
12/17/2018 - Human Trafficking in Dependency - 2 hours
03/13/2019 - Technology in the Courtroom - 3.5 hours
3/13/2019 - Opiate Addiction Training - 2.0
3/14/2019 - Raising the Bar CLS Annual Training (3 days) - 10 hours

49b. Have you taught any courses on law or lectured at bar association conferences, law school forums, or continuing legal education programs? If so, in what substantive areas?

I have not taught any courses on law or conducted any CLE programs. I have spoken as a guest speaker at a PRIDE class, which is a certification program for potential foster parents.

50. Describe any additional education or other experience you have which could assist you in holding judicial office.

I think the most significant experience that I have that would be able to assist me with holding judicial office would be the observations and experiences that I have had practicing in front of so many great Judges. Due to the nature of the proceedings and the number of hearings that I have had the opportunity to handle I have been able to observe and learn from some remarkable judges. Being able to see how they control their courtrooms, and handle their interactions with, and the interactions between counsel in opposition has provided me with a great opportunity to learn how to maintain a courtroom. Even being able to watch the judges interact with individuals with severe mental or substance abuse problems has been a learning opportunity.

51. Explain the particular potential contribution you believe your selection would bring to this position.

I feel like I possess similar qualities to the Judges that I have been fortunate enough to practice in front of and learn from. I'm a very reflective person and I am not one to react without first being able to take in all of the information. I believe that the Judges that I have practiced under have all had the ability to intake information and digest it and interpret it and apply it to the applicable statutes without becoming emotionally affected or overreacting to what is being presented. Additionally, I think that the nature of the law that I have been practicing in for the majority of my career has helped with this as I am

not likely to be shocked by what is argued in front of me. I also understand how important it is to move dockets along as I have been involved in primarily cattle call dockets for the majority of my career.

52. If you have previously submitted a questionnaire or application to this or any other judicial nominating commission, please give the name of the commission and the approximate date of submission.

I have not previously submitted any questionnaires or applications to any judicial nominating commissions.

53. Give any other information you feel would be helpful to the Commission in evaluating your application.

I would just like to thank everyone for taking the time to review my application, I truly feel it is an honor to be considered for this position.

REFERENCES:

54. List the names, addresses and telephone numbers of ten persons who are in a position to comment on your qualifications for judicial position and of whom inquiry may be made by the Commission.

1. Honorable Mary G. Jolley

Circuit Judge - 7th Judicial Circuit

101 N. Alabama Ave

DeLand, FL 32724

(386) 736-5945

2. Honorable Christopher A. France

Circuit Judge - 7th Judicial Circuit

1769 E. Moody Blvd

Bldg. 1

Bunnell, FL 32110

(386) 313-4515

3. Honorable R. Lee Smith

Circuit Judge - 7th Judicial Circuit

4010 Lewis Speedway, Room 305

St. Augustine, FL 32084

4. Eric Emery

Staff Director for Office of Child Welfare

Department of Children and Families
1317 Winewood Blvd.
Building 1, Rm 300E
Tallahassee, FL 32399
(850) 717-4696

5. Andrea Kerr
Managing Attorney
Department of Children and Families
210 North Palmetto Ave
Box 1 Suite 412
Daytona Beach, FL 32114

6. Slade Dukes
Attorney at Boyer & Boyer
46 N. Washington Blvd
Suite 21
Sarasota, FL 34236
(941) 365-2304

7. Jonathan Growick
Statewide Counsel for Quality Assurance
Childrens Legal Services
1317 Winewood Blvd
Bldg. 2, Rm 330
Tallahassee, FL 32399
(386) 506-2231

8. Amanda Riyad
The Beacon Center
Domestic Abuse Council, Inc.
P.O Box 142

Daytona Beach, FL 32115

(386) 333-6832

9. Latika Smith

Critical Child Safety Practice Expert

230 N. Woodland Blvd.

DeLand, FL 32724

10. Magistrate Denise Mensh

4010 Lewis Speedway

Room 290

St. Augustine, FL 32084

(904) 827-6518

CERTIFICATE

I have read the foregoing questions carefully and have answered them truthfully, fully and completely. I hereby waive notice by and authorize The Florida Bar or any of its committees, educational and other institutions, the Judicial Qualifications Commission, the Florida Board of Bar Examiners or any judicial or professional disciplinary or supervisory body or commission, any references furnished by me, employers, business and professional associates, all governmental agencies and instrumentalities and all consumer and credit reporting agencies to release to the respective Judicial Nominating Commission and Office of the Governor any information, files, records or credit reports requested by the commission in connection with any consideration of me as possible nominee for appointment to judicial office. Information relating to any Florida Bar disciplinary proceedings is to be made available in accordance with Rule 3-7.1(l), Rules Regulating The Florida Bar. I recognize and agree that, pursuant to the Florida Constitution and the Uniform Rules of this commission, the contents of this questionnaire and other information received from or concerning me, and all interviews and proceedings of the commission, except for deliberations by the commission, shall be open to the public.

Further, I stipulate I have read, and understand the requirements of the Florida Code of Judicial Conduct.

Dated this 7th day of August _____, 2019.

Printed Name	Signature
--------------	-----------

(Pursuant to Section 119.071(4)(d)(1), F.S.), . . . The home addresses and telephone numbers of justices of the Supreme Court, district court of appeal judges, circuit court judges, and county court judges; the home addresses, telephone numbers, and places of employment of the spouses and children of justices and judges; and the names and locations of schools and day care facilities attended by the children of justices and judges are exempt from the provisions of subsection (1), dealing with public records.

FINANCIAL HISTORY

1. State the amount of gross income you have earned, or losses you have incurred (before deducting expenses and taxes) from the practice of law for the preceding three-year period. This income figure should be stated on a year to year basis and include year to date information, and salary, if the nature of your employment is in a legal field.

Current year to date	\$41,230.72		
	2018		
List Last 3 years	\$66,999.92	2017 \$53,707.65	2016 \$52,999.96

2. State the amount of net income you have earned, or losses you have incurred (after deducting expenses but not taxes) from the practice of law for the preceding three-year period. This income figure should be stated on a year to year basis and include year to date information, and salary, if the nature of your employment is in a legal field.

Current year to date	\$41,230.72		
	2018		
List Last 3 years	\$66,999.92	2017 \$53,707.65	2016 \$52,999.96

3. State the gross amount of income or losses incurred (before deducting expenses or taxes) you have earned in the preceding three years on a year by year basis from all sources other than the practice of law, and generally describe the source of such income or losses.

	2019 \$15,867.00		
	Dividends and		
	Interest from trust		
Current year to date	account/Roth IRA		
	2018		
	\$11,716.24		
	Dividends and		
	Interest from	2017 \$33,086.20	2016 \$30,401.51
	trust	Dividends and	Dividends and
	account/Roth	Interest from trust	Interest from trust
List Last 3 years	IRA	account/Roth IRA	account/Roth IRA

4. State the amount of net income you have earned or losses incurred (after deducting expenses) from all sources other than the practice of law for the preceding three-year period on a year by year basis, and generally describe the sources of such income or losses.

	2019 \$15,867.00		
	Dividends and interest from Trust Account and Roth IRA		
Current year to date	<hr/>		
	2018		
	\$11,716.24		
	Dividends and Interest from Trust Account and Roth IRA	2017 \$33,086.20	2016 \$30,401.51
List Last 3 years	<hr/>	Dividends from Trust Account and Roth IRA	Dividends from Trust Account and Roth IRA
		<hr/>	<hr/>

**FORM 6
FULL AND PUBLIC
DISCLOSURE OF
FINANCIAL INTEREST**

PART A – NET WORTH

Please enter the value of your net worth as of December 31 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 August 6, 2019 was \$810,000.00.

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.

The aggregate value of my household goods and personal effects (described above) is \$ 30,000.00

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required – see instructions p. 3)

VALUE OF ASSET

DESCRIPTION OF ASSET (specific description is required – see instructions p. 3)	VALUE OF ASSET
Home -	\$430,000.00
Roth IRA Account (Raymond James Financial)	\$100,000.00
Wesley Flagler Trust - Inheritance (Raymond James Financial)	\$500,000.00

PART C - LIABILITIES

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

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
None	None

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Home Mortgage - RP Funding	\$250,000.00

PART D - INCOME

You may ***EITHER*** (1) file a complete copy of your latest federal income tax return, *including all W2's, schedules, and attachments*, ***OR*** (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000 including secondary sources of income, by completing the remainder of Part D, below.

I elect to file a copy of my latest federal income tax return and all W2's, schedules, and attachments.
 (if you check this box and attach a copy of your latest tax return, you need not complete the remainder of Part D.)

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

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 6]

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

PART E – INTERESTS IN SPECIFIC BUSINESS [Instructions on page 7]

	BUSINESS ENTITY #1	BUSINESS ENTITY #2	BUSINESS ENTITY #3
NAME OF BUSINESS ENTNTITY	N/A	N/A	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			

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

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.

SIGNATURE

STATE OF FLORIDA

COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____ by _____

(Signature of Notary Public—State of Florida)

(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally Known _____ OR Produced Identification _____

Type of Identification Produced _____

INSTRUCTIONS FOR COMPLETING FORM 6:

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. **Your Social Security Number is not required and you should redact it from any documents you file.** If you are an active or former officer or employee listed in Section 119.071(4)(d), F.S., whose home address is exempt from disclosure, the Commission is required to maintain the confidentiality of your home address **if you submit a written request for confidentiality.**

PART A – NET WORTH

Report your net worth as of December 31 or a more current date, and list that date. This should be the same date used to value your assets and liabilities. In order to determine your net worth, you will need to total the value of all your assets and subtract the amount of all of your liabilities. Simply subtracting the liabilities reported in Part C from the assets reported in Part B will not result in an accurate net worth figure in most cases.

To total the value of your assets, add:

- form;
- (1) The aggregate value of household goods and personal effects, as reported in Part B of this form;
 - (2) The value of all assets worth over \$1,000, as reported in Part B; and
 - (3) The total value of any assets worth less than \$1,000 that were not reported or included in the category of “household goods and personal effects.”

To total the amount of your liabilities, add:

- (1) The total amount of each liability you reported in Part C of this form, except for any amounts listed in the “joint and several liabilities not reported above” portion; and,
- (2) The total amount of unreported liabilities (including those under \$1,000, credit card and retail installment accounts, and taxes owed).

PART B – ASSETS WORTH MORE THAN \$1,000

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

The value of your household goods and personal effects may be aggregated and reported as a lump sum, if their aggregate value exceeds \$1,000. The types of assets that can be reported in this manner are described on the form.

ASSETS INDIVIDUALLY VALUED AT MORE THAN \$1,000:

Provide a description of each asset you had on the reporting date chosen for your net worth (Part A), that was worth more than \$1,000 and that is not included as household goods and personal effects, and list its value. Assets include: interests in real property; tangible and intangible personal property, such as cash, stocks, bonds, certificates of deposit, interests in partnerships, beneficial interest in a trust, promissory notes owed to you, accounts received by you, bank accounts, assets held in IRAs, Deferred Retirement Option Accounts, and Florida Prepaid College Plan accounts. You are not required to disclose assets owned solely by your spouse.

How to Identify or Describe the Asset:

— Real property: Identify by providing the street address of the property. If the property has no street address, identify by describing the property’s location in a manner sufficient to enable a member of the public to ascertain its location without resorting to any other source of information.

— Intangible property: Identify the type of property and the business entity or person to which or to whom it relates. **Do not list simply “stocks and bonds” or “bank accounts.”** For example, list “Stock (Williams Construction Co.),” “Bonds (Southern Water and Gas),” “Bank accounts (First

National Bank),” “Smith family trust,” Promissory note and mortgage (owed by John and Jane Doe).”

How to Value Assets:

- Value each asset by its fair market value on the date used in Part A for your net worth.

- Jointly held assets: If you hold real or personal property jointly with another person, your interest equals your legal percentage of ownership in the property. However, assets that are held as tenants by the entirety or jointly with right of survivorship must be reported at 100% of their value.

- Partnerships: You are deemed to own an interest in a partnership which corresponds to your interest in the equity of that partnership.

- Trusts: You are deemed to own an interest in a trust which corresponds to your percentage interest in the trust corpus.

- Real property may be valued at its market value for tax purposes, unless a more accurate appraisal of its fair market value is available.

- Marketable securities which are widely traded and whose prices are generally available should be valued based upon the closing price on the valuation date.

- Accounts, notes, and loans receivable: Value at fair market value, which generally is the amount you reasonably expect to collect.

- Closely-held businesses: Use any method of valuation which in your judgment most closely approximates fair market value, such as book value, reproduction value, liquidation value, capitalized earnings value, capitalized cash flow value, or value established by “buy-out” agreements. It is suggested that the method of valuation chosen be indicated in a footnote on the form.

- Life insurance: Use cash surrender value less loans against the policy, plus accumulated dividends.

PART C—LIABILITIES

LIABILITIES IN EXCESS OF \$1,000:

List the name and address of each creditor to whom you were indebted on the reporting date chosen for your net worth (Part A) in an amount that exceeded \$1,000 and list the amount of the liability. Liabilities include: accounts payable; notes payable; interest payable; debts or obligations to governmental entities other than taxes (except when the taxes have been reduced to a judgment); and judgments against you. You are not required to disclose liabilities owned *solely* by your spouse.

You do not have to list on the form any of the following: credit card and retail installment accounts, taxes owed unless the taxes have been reduced to a judgment), indebtedness on a life insurance policy owned to the company of issuance, or contingent liabilities. A “contingent liability” is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a partner (without personal liability) for partnership debts, or where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a “co-maker” on a note and have signed as being jointly liable or jointly and severally liable, then this is not a contingent liability.

How to Determine the Amount of a Liability:

- Generally, the amount of the liability is the face amount of the debt.

- If you are the only person obligated to satisfy a liability, 100% of the liability should be listed.

— If you are jointly and severally liable with another person or entity, which often is the case where more than one person is liable on a promissory note, you should report here only the portion of the liability that corresponds to your percentage of liability. *However*, if you are jointly and severally liable for a debt relating to property you own with one or more others as tenants by the entirety or jointly, with right of survivorship, report 100% of the total amount owed.

— If you are only jointly (not jointly and severally) liable with another person or entity, your share of the liability should be determined in the same way as you determined your share of jointly held assets.

Examples:

— You owe \$10,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 with your spouse to a saving and loan for the mortgage on the home you own with your spouse. You must report the name and address of the bank (\$10,000 being the amount of that liability) and the name and address of the savings and loan (\$60,000 being the amount of this liability). The credit cards debts need not be reported.

— You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability. If your liability for the loan is only as a partner, without personal liability, then the loan would be a contingent liability.

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

List in this part of the form the amount of each debt, for which you were jointly and severally liable, that is not reported in the “Liabilities in Excess of \$1,000” part of the form. Example: You and your 50% business partner have a \$100,000 business loan from a bank and you both are jointly and severally liable. Report the name and address of the bank and \$50,000 as the amount of the liability, as you reported the other 50% of the debt earlier.

PART D – INCOME

As noted on the form, you have the option of either filing a copy of your latest federal income tax return, including all schedules, W2’s and attachments, with Form 6, or completing Part D of the form. If you do not attach your tax return, you must complete Part D.

PRIMARY SOURCES OF INCOME:

List the name of each source of income that provided you with more than \$1,000 of income during the year, the address of that source, and the amount of income received from that source. The income of your spouse need not be disclosed; however, if there is a joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income.

“Income” means the same as “gross income” for federal income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples of income include: compensation for services, gross income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, distributive share of partnership gross income, and alimony, but not child support. Where income is derived from a business activity you should report that income to you, as calculated for income tax purposes, rather than the income to the business.

Examples:

— If you owned stock in and were employed by a corporation and received more than \$1,000 of income (salary, commissions, dividends, etc.) from the company, you should list the name of the company, its address, and the total amount of income received from it.

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$1,000, you should list the name of the firm, its address, and the amount of your distributive share.

— If you received dividend or interest income from investments in stocks and bonds, list only each individual company from which you received more than \$1,000. Do not aggregate income from all of these investments.

— If more than \$1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as "sale of (name of company) stock," for example.

— If more than \$1,000 of your income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and the amount of income from that institution.

SECONDARY SOURCE OF INCOME:

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported as a "Primary Source of Income." You will **not** have anything to report **unless:**

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period, more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, limited partnership, LLC, proprietorship, joint venture, trust, firm, etc., doing business in Florida); and

(2) You received more than \$1,000 in gross income from that business entity during the period.

If your ownership and gross income exceeded the two thresholds listed above, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's more recently completed fiscal year), the source's address, the source's principal business activity, and the name of the business entity in which you owned an interest. You do not have to list the amount of income the business derived from that major source of income.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$1,000 in gross income last year. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of your business, the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your gross partnership income exceeded \$1,000. You should list the name of the partnership, the name of each tenant of the mall that provided more than 10% of the partnership's gross income, the tenant's address and principal business activity.

PART E – INTERESTS IN SPECIFIED BUSINESS

The types of businesses covered in this section include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies, credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies; and entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period, more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of business for which you are, or were at any time during the year an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list: the name of the business, its address and principal business activity, and the position held with the business (if any). Also, if you own(ed) more than a 5% interest in the business, as described above, you must indicate that fact and describe the nature of your interest.

JUDICIAL APPLICATION DATA RECORD

The judicial application shall include a separate page asking applicants to identify their race, ethnicity and gender. Completion of this page shall be optional, and the page shall include an explanation that the information is requested for data collection purposes in order to assess and promote diversity in the judiciary. The chair of the Commission shall forward all such completed pages, along with the names of the nominees to the JNC Coordinator in the Governor's Office (pursuant to JNC Uniform Rule of Procedure).

(Please Type or Print)

Date: August 6, 2019

JNC Submitting To: 7th Circuit JNC

Name (please print): Wesley Flagler

Current Occupation: Supervising Attorney with the Department of Children and Families

Telephone Number: 404-408-0367 Attorney No.: 78179

Gender (check one): Male Female

Ethnic Origin (check one): White, non Hispanic
 Hispanic
 Black
 American Indian/Alaskan Native
 Asian/Pacific Islander

County of Residence: Flagler County

FLORIDA DEPARTMENT OF LAW ENFORCEMENT

DISCLOSURE PURSUANT TO THE
FAIR CREDIT REPORTING ACT (FCRA)

The Florida Department of Law Enforcement (FDLE) may obtain one or more consumer reports, including but not limited to credit reports, about you, for employment purposes as defined by the Fair Credit Reporting Act, including for determinations related to initial employment, reassignment, promotion, or other employment-related actions.

CONSUMER'S AUTHORIZATION FOR FDLE
TO OBTAIN CONSUMER REPORT(S)

I have read and understand the above Disclosure. I authorize the Florida Department of Law Enforcement (FDLE) to obtain one or more consumer reports on me, for employment purposes, as described in the above Disclosure.

Printed Name of
Applicant:

Wesley Flagler

Signature of Applicant:

Date: 8/6/2019

IN THE CIRCUIT COURT,
OF THE SEVENTH JUDICIAL CIRCUIT,
FOR FLAGLER COUNTY, FLORIDA

CASE NO.:
JUVENILE DIVISION

IN THE INTEREST OF:

minor children. _____/

MEMORANDUM OF LAW

COMES NOW, the Florida Department of Children and Families, hereinafter referred to as the Department, by and through the undersigned counsel, and respectfully submits this legal memorandum of law as to the following questions set forth at the request of Seventh Circuit Judge Dennis Craig at the Adjudicatory hearing held on August 13, 2018:

1. What act constitutes “egregious” and can a single act of such constitute “egregious” conduct in accordance with the definition as outlined in Section 39.806(1)(f), Florida Statutes?
2. Does the court have discretion to find that the Department proved the grounds in the Termination of Parental Rights Petition by clear and convincing evidence and still order the Department to submit a reunification case plan to the father?

Accordingly, the Department responds as follows:

**What act constitutes “egregious” and
can a single act of such constitute “egregious” conduct?**

Section 39.806(1)(f)(2), Florida Statutes defines egregious conduct as “abuse, abandonment, neglect or any other conduct that is deplorable, flagrant, or outrageous by a normal standard of conduct. Egregious conduct may include an act or omission that occurred only once but was of such intensity, magnitude, or severity to endanger the life of the child.”

When the Department has shown that on a single occasion a child might have been violently shaken for a matter of seconds, and 911 was called within minutes of the incident, the record “contains competent and substantial evidence to support the trial court’s finding of clear and convincing evidence that the child was harmed by “egregious conduct.” *S.V.B. v. Dep’t of Children and Family Services*, 93 So. 3d 340 at 342. (Fla. 2nd DCA 2012).

In *S.V.B.* the father allegedly shook the child in a car and within minutes called 911 and the court found that there was clear and convincing evidence based on the injuries the child had suffered that the child had been egregiously abused. *S.V.B. v. Dep't of Children and Family Services*, 93 So. 3d 340. (Fla. 2nd DCA 2012).

In *S.V.B.*, a board certified child abuse pediatrician, testified that the child's injuries could not have manifested spontaneously and that the child had been shaken. *S.V.B. v. Dep't of Children and Family Services*, 93 So. 3d 340 at 341. The court found that egregious abuse when there was no evidence that child had suffered any history of abuse, the abuse occurred in a brief time period, and the father contacted 911 immediately after the incident. *S.V.B. v. Dep't of Children and Family Services*, 93 So. 3d 340 at 341.

In the present case, as in *S.V.B.*, the Department has proven by clear and convincing evidence through the testimony of Dr. McIntosh, who was qualified by the court to testify as an expert on pediatric child abuse, that the child suffered life threatening injuries, which were inflicted upon him by his father. The father's attorney has admitted that they do not deny that the child was hurt in the father's care and could not have been caused by anyone else. The child suffered life threatening injuries which were beyond the injuries suffered by the child in the *S.V.B.* case as suffered a severe brain injury which could have caused him to die, or could have caused him significant long term neurological problems but clearly was of such intensity and magnitude as to endanger his life, in accordance with the definition of egregious as outlined in Section 39.806(1)(f)(2), Florida Statutes.

As such, the Department argues that based on the statute and the cited court case, the court should find that the Department has proven by clear and convincing evidence that the father engaged in "egregious conduct" that threatened the life safety, and physical mental and emotional health of the child in accordance with Section 39.806(1)(f), Florida Statutes.

**Does the Court have discretion
to order the Department to offer the father a case plan
if the Court finds the elements of Section 39.806(1)(f), Florida Statutes, have been proven?**

In *D.B. v. Department of Children and Families*, the Florida Appellate Court held that "there is no statutory obligation to offer a parent a case plan prior to termination of parental rights. Section 39.806(3). Florida Statutes, states that if a petition for termination of parental rights is filed under *subsection (1)*, "the department need not offer the parents a case plan having a goal of reunification, but instead may file with the court a case plan having a goal of termination of parental rights..." *D.B. v. Department of Children and Families*, 87 So.3d 1279 at 1286 (Fla. 4th DCA 2012).

The Supreme Court of Florida has held "while ordinarily case plans are the least restrictive means to protect a child from harm, in some circumstances, such as the case of egregious abuse, immediate termination of parental rights is the least restrictive means of protecting a child. *In Re T.M.*, 641 So. 2d 410 (Fla. 1994). The Supreme Court of Florida, was analyzing Section 39.806, Florida Statutes, under its former name Section 39.464, Florida Statutes, and Section 39.467, Florida Statutes, which are facially similar to Section 39.806, Florida Statutes. The Supreme Court

held in *T.M.* that the department is statutorily permitted to file a petition for termination without a reunification case plan in cases of egregious abuse. *In Re T.M.*, 641 So. 2d 410 at 411. The Florida Supreme Court held that “Clearly the legislative intent behind 39.467(3)(e) was to require proof of a failure to comply with a case plan or agreement *only* in those cases where the offering of a plan was mandated by the statute. *In Re T.M.*, 641 So. 2d 410 at 412. The Florida Supreme Court further held that there is no indication that the legislature intended to require a case plan in cases of egregious abuse and “to construe the statute as doing so would directly conflict with the language chosen by the legislature to indicate that such a plan or agreement is not required in those circumstances.” *In Re T.M.*, 641 So. 2d 410. The Florida Supreme Court further held that the department was not required to offer the parents a case plan because when the department has proven that egregious abuse occurred “the termination of parental rights without the use of plans or agreements is the least restrictive means.” *In Re T.M.*, 641 So. 2d 410 at 413.

The Second District discussed the Florida Supreme Court’s ruling in *In Re T.M.*, and applied it to the Florida Statutes in 2012 under its current name, Section 39.806, Florida Statutes, and found that the court can determine that the least restrictive means test has been met by the circumstances of the case in cases of egregious abuse, abandonment or neglect. *Department of Children and Family Services v. K.D. and Z.H.*, 88 So. 3d 977 at 987 (Fla. 2nd DCA 2012). As such, it is the Department’s position that if the Department has proven egregious conduct by clear and convincing evidence, as the Department believes it has in the current case, the Department has thereby also satisfied the least restrictive means test and shown that termination is the least restrictive means of protecting the child.

The court further stated in the cited case that according to Section 39.811(2), Florida Statutes, “If the court finds that DCF met its burden of proving the elements by clear and convincing evidence, it must grant the petition of termination of parental rights petition and proceed with adoption.” *Department of Children and Family Services v. K.D. and Z.H.*, 88 So. 3d 977 at 982. Section 39.811(2), Florida Statutes, which governs powers of disposition, specifically holds that “If the child is in the custody of the department and the court finds that the grounds for termination of parental rights have been established by clear and convincing evidence, the court shall, by order, place the child in the custody of the department for the purposes of adoption.

Section 39.811(3), Florida Statutes, states “If the child is in the custody of one parent and the court finds that the grounds for termination of parental rights have been established for the remaining parent by clear and convincing evidence, the court *shall* [emphasis added] enter an order terminating the rights of the parent for whom the grounds have been established and placing the child in the custody of the remaining parent, granting that parent sole parental responsibility of the child.” In the current case, if the court finds that the Department proved the elements for termination of the parental rights by clear and convincing evidence, the court must, in accordance with the statute, enter an order terminating the parental rights of the father.

In conclusion the grounds for egregious abuse have been proven by clear and convincing evidence in that the department has proven that the child was with his father when he suffered injuries that threatened his life. The department has proven that the child suffered injuries that could not occurred in the normal handling of a child, and that no one but the father could have caused these injuries. The abuse that _____ suffered fits the definition of egregious abuse

as defined by Florida statutes, and Florida Courts have held that even one brief incident of shaking a child constitutes egregious abuse sufficient to terminate the parental rights of the parents. Further, the court does not have the discretion to order a case plan when the department has proven the elements of the grounds for termination of parental rights in accordance with the case law and statutes cited herein.

Respectfully Submitted,

Wesley J. Flagler, Esq.
Circuit Senior Attorney
Children's Legal Services
Florida Department of Children and Families
105 S. Bacher St., Bunnell FL., 32110
P.O. Box 294
Telephone: (386) 437-7396
Facsimile: (386) 586-2377
Florida Bar No.: 78179
E-mail: Wesley_Flagler@dcf.state.fl.us
E-Service: C07_CLS_Eservice@dcf.state.fl.us

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing **Memorandum of Law** has been furnished by e-service on _____ on this _____ day of August, 2018.

Wesley J. Flagler, Esq.
Circuit Senior Attorney
Children's Legal Services
Florida Department of Children and Families

IN THE CIRCUIT COURT, SEVENTH
JUDICIAL CIRCUIT, IN AND FOR
FLAGLER COUNTY, FLORIDA

CASE NO.:
JUVENILE DIVISION

IN THE INTEREST OF:

minor children. _____/

RESPONSE TO FATHER'S MOTION FOR APPOINTMENT OF COUNSEL

COMES NOW, the Florida Department of Children and Families, hereinafter referred to as the Department, by and through the undersigned counsel, and hereby responds to the Motion for Appointment Counsel, filed by the father, _____, and in support thereof states as follows:

1. The father contends that he is entitled to counsel as a matter of right as this is a Termination of Parental Rights proceeding.
2. The father's parental rights were terminated subsequent to an adjudicatory hearing which was held on January 25, 2018. The court found clear and convincing evidence as to the grounds for termination of parental rights under section 39.806(1)(c), section 39.806(1)(d), section 39.806(1)(h), and section 39.806(1)(f), Florida Statutes.

Thereafter, the father's previously appointed counsel filed a notice of appeal. On May 23, 2018, the father's previously appointed counsel filed a motion to withdraw as counsel, stating there were no meritorious grounds for appeal. The motion filed by the father's previously appointed counsel was granted by the appellate court. The father's previously appointed counsel was subsequently permitted to withdraw from representing the father.

On August 18th, 2018 the father filed a motion for appointment of counsel.

3. As a matter of law, the father is not entitled to appointment of counsel at this stage in the proceedings.

The father's previously appointed counsel has determined that there are no meritorious grounds for appeal in this case and has filed a motion to withdraw which has been granted by the appellate court.

Florida appellate courts have repeatedly held that when appellate counsel has filed a motion seeking leave to withdraw as counsel for a parent whose parental rights have been terminated, “as we do in all civil appeals where appellate counsel seeks leave to withdraw, we can then give the party a brief period of time in which to argue the case without an attorney.” *Ostrum v. Department of Health and Rehabilitative Services of the State of Florida*, 663 So. 2d 1359 at 1361 (Fla. 4th DCA 1995).

The Fourth District Court of Appeal found that “where counsel seeks to withdraw from an appointment made where there is no mandatory requirement for appointment of counsel, it is enough that a motion to withdraw is filed and the defendant be afforded the opportunity to file a pro se brief.” *Gantt v. State*, 714 So. 2d 1116 at 1117.

The Florida Supreme Court analyzed this issue and the *Ostrum* decision, adopting the Fifth District’s decision in *N.S.H. v. Florida Department of Children and Family Services*, 803 So. 2d, 877 (Fla. 5th DCA 2002), that “{w} shall adhere to the Ostrum Procedure which requires services of a motion to withdraw on the client, certification in that motion to this court that counsel in good faith has discovered no valid error below, and an opportunity to file a brief on his or her own behalf.” *N.S.H. v. Florida Department of Children and Family Service*, 843 So. 2d 898 at 904 (Fla. 2003).

The Fifth District Court of Appeals has reaffirmed this principle.. See *K.M. v. Department of Children and Families*, 42 So. 3d 345 (Fla. 5th DCA 2010); and *R.K. v. Department of Children and Families*, 898 So. 2d 998 (Fla. 5th DCA 2005).

4. Additionally, at this time the father’s motion for appointment of counsel is moot. The father’s motion alleges that he needs an attorney to represent him on his appeal. However, on September 27th, 2018 the father filed a pro se appellate brief with the Fifth District Court of Appeals. As such, the father has been given an opportunity to file a brief on his own behalf. The standard in the case law has been met in that appellants attorneys have been allowed to withdraw, the appellant has been given time to file his appellant brief and has done so. Therefore, as the father has filed a pro se brief on his own behalf, and he is not entitled to representation, his motion for appointment of counsel is moot.
5. In accordance with the well-settled case law, the father is not entitled to appointment of new counsel for the purposes of the father’s appeal of the termination of his parental rights. The father’s previously appointed counsel filed a motion to withdraw, asserted there are no meritorious grounds on which to base an appeal, and the motion was subsequently granted by the appellate court. Additionally, the father has filed his own brief on the matter. Therefore, the father may continue to represent himself pro se.

The Department respectfully requests this court deny the father’s motion for appointment of counsel for the purposes of his appeal of the termination of parental rights.

WHEREFORE, the Department respectfully requests this court enter an Order granting the aforementioned relief, as well as any and all other relief this court deems necessary and appropriate.

Wesley J. Flagler, Esq.
Circuit Senior Attorney
Children's Legal Services
Florida Department of Children and Families
105 S. Bacher Street, P.O. Box 294
Bunnell, Florida, 32110
Telephone: (386) 313-7011
Facsimilie: (386) 586-2377
Florida Bar No.: 78179
E-Service: C07_CLS_Eservice@dcf.state.fl.us

CERTIFICATE OF SERVICE

I CERTIFY that a copy hereof has been furnished to Community Partnership for Children at CPC_Eservice@cbcvf.org by E-Service; to

Wesley J. Flagler, Esq.
Circuit Senior Attorney
Children's Legal Services

Critical Messages

None

Electronic Filing

None

Informational Messages

- Child tax credit disallowed due to AGI phase-out limitations.
- Phone # - Tp Work: 386-986-6861xCELL Tp Home: 386-437-1480 Sp Work: 404-408-0367xCELL
- For married filing jointly returns, when the Taxpayer, Spouse, Joint (T,S,J) or Taxpayer or Spouse (T,S) fields on a screen are left blank, UltraTax CS assumes that the information on that screen applies to the taxpayer. Review data entry and make the necessary entry when applicable.
- Data accepted via Datasharing. See Utilities > Datasharing > Imported Fields Listing to view the accepted data.
- Occupation not entered for the Spouse
- Failure to file (FTF) penalty is suppressed on the return
- Mortgage interest from Form 1098 entered on Screen A will default to eligible mortgage interest paid on mortgage proceeds used to buy, build, or improve main/qualified home when calculating the home mortgage interest adjustment on Form 6251, Alternative Minimum Tax - Individuals. If the mortgage proceeds were not used for this purpose, enter the correct mortgage type in the statement for home mortgage interest from Form 1098 on Screen A.
- Electronic file not yet transmitted and Form 8948, Preparer Explanation for Not Filing Electronically is not included with the return. If paper filing this return, enter Form 8948 - Paper Filing Exceptions on Screen ELF.
- Electronically filed extension is accepted, return has not yet been electronically filed.
- Extension previously printed; verify extended due date in Screen Ext and payment information in Screen Est.
- Form 8283 is included in the return and may require an attachment to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return or a PDF attachment using Edit > Electronic Filing Attachments
- For activity PALM COAST GYMNASTICS, LLC (K1, unit 1) - Amounts are not entered on Screens SBasis1 or SBasis2. Basis in the activity is not calculated and any carryovers will not be tracked. To calculate basis and track carryover amounts, if applicable, enter data on Screens SBasis1 or SBasis2. Zeros may be entered in the beginning balance fields, if applicable.
- The Qualified Dividends and Capital Gain Tax Wrk was used to figure tax on taxable income.
- Schedule A, Itemized Deductions, General sales tax is deducted
- Part II checkboxes are blank; Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts not required to be filed
- Fair market value exceeds donor's cost on Form 8283, Noncash Charitable Contributions page 1 unit 1; review data entry
- Preparer 'Linda L Nelson, CPA'
- This client was proforma'd from converted data. If the proforma results are not as you would expect, change the state of the Suppress conversion amounts checkbox in File > Client Properties > Advanced Properties > Conversion tab in the prior year version of UltraTax CS and re-proforma this client.
- This client was proforma'd from converted data. Review prior year data and enter prior year amounts and information that could not be converted for this return as applicable. Refer to the Detailed information on items converted and not converted section of the Post-Conversion Guide provided by UltraTax CS Data Conversion Service for further information on working with converted data.

Client Analysis

- Due to the passage of the Tax Cuts and Jobs Act, personal exemptions are suspended for tax years 2018 - 2025. The suspension of personal exemptions could result in a higher taxable income for next year.
- Underpayment penalty for 2017 exists. Consider advising the client to make 2018 estimated tax payments.
- Dependent FINN age 13 or under during the year, and/or disabled, but no child and dependent care information entered. If qualified child and dependent care expenses were incurred, enter expense in Dependent information statement on Screen 1040 and additional information in Provider information statement on Screen Cr to calculate Form 2441, Child and Dependent Care Expenses.
- Total interest paid exceeds the most recently published IRS average by 23% for AGI ranging from \$100,001-200,000

Missing Data

Prior Year Data

Wages (PALM COAST GYMNASTICS, LLC)

- Standard/non-standard W-2

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1040	Federal Return Summary	2017
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Name KELLY & WESLEY J FLAGLER	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Tax Form 1040
 Tax Method Used QUAL DIV CAP GAIN WRK

Filing Status MFJ
 Dependents 1
 Healthcare FULL-YEAR COVERAGE

Income

Salaries & wages	<u>89,273</u>
Taxable interest income	<u>3</u>
Tax exempt interest	
Dividend income	<u>15,337</u>
Qualified dividends	<u>14,684</u>
Taxable state/local refunds	
Alimony received	
Business income/-loss	
Capital gain/-loss	<u>39,430</u>
Other gain/-loss (Form 4797)	
Taxable IRA distributions	
Taxable pension distributions	
Rental, royalty, partnership, etc. income/-loss	<u>26,959</u>
Farm income/-loss	
Unemployment compensation	
Taxable social security benefits	
Other income	
Total income	<u>171,002</u>

Adjustments

Moving expenses	
Deductible part of self-employment tax	
SEP, SIMPLE, and qualified plan deduction	
Self-employed health insurance deduction	
Alimony paid	
IRA deduction	
Student loan interest deduction	
Other adjustments	
Total adjustments	
Adjusted gross income	<u>171,002</u>

Deductions

Medical and Dental expenses	
Taxes paid	<u>6,487</u>
Interest paid	<u>11,094</u>
Charitable contributions	<u>875</u>
Other itemized deductions	<u>5,917</u>
Total allowable itemized deductions	<u>24,373</u>
or, Standard deduction	
Exemption amount	<u>12,150</u>
Taxable income	<u>134,479</u>

Tax Computation

Regular tax	<u>19,688</u>
Alternative minimum tax	
Excess advance premium tax credit	
Total tax before credits	<u>19,688</u>
Child and dependent care credit	
Education credits	
Other credits	
Total credits	
Tax after credits	<u>19,688</u>
Self-employment tax	
Additional tax on IRAs, etc.	
Other taxes	
Total tax	<u>19,688</u>

Payments

Federal income tax withheld	<u>11,760</u>
Estimated payments	
Other payments/credits	
Total payments	<u>11,760</u>

Refund/Amount Due

Amount overpaid	
Overpayment applied	
Form 2210 penalty	<u>123</u>
Amount due/-refund	<u>8,051</u>
Failure to file penalty	
Failure to pay penalty	<u>238</u>
Late filing interest	<u>202</u>
Net amount due/-refund	<u>8,491</u>

2018 Estimates

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
Total Estimates	

Tax Rates

Marginal tax rate - Ordinary income *	<u>25.0</u> %
Marginal tax rate - Capital income*	<u>15.0</u> %
Effective tax rate	<u>15.0</u> %

* Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.

**Jonathan Convery, LLC
50 Leanni Way Ste C2
Palm Coast, FL 32137-4755
386-445-4375**

October 12, 2018

CONFIDENTIAL

KELLY & WESLEY J FLAGLER
5 ELLIS PL
PALM COAST, FL 32164

Dear KELLY & WESLEY:

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

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

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

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

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

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

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

Sincerely,

Jonathan Convery, LLC

**Jonathan Convery, LLC
50 Leanni Way Ste C2
Palm Coast, FL 32137-4755
386-445-4375**

October 12, 2018

CONFIDENTIAL

KELLY & WESLEY J FLAGLER
5 ELLIS PL
PALM COAST, FL 32164

For professional services rendered in connection with the preparation of your 2017 individual tax return:

Amount due \$ 0.00

Filing Instructions
Electronically Filed
Form 1040 US Individual Income Tax Return
With
Form 1040-V Payment Voucher
Form 8879 IRS e-file Signature Authorization
Taxable Year Ended December 31, 2017

Name: KELLY & WESLEY J FLAGLER

Date Due: October 15, 2018

Remittance: A check in the amount of \$8,491 should be made payable to the United States Treasury and included with the voucher. Write "S.S.N. [REDACTED], 2017 Form 1040" and your daytime phone number on the check.

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

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

Include Form 1040-V with your check.

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

Jonathan Convery, LLC
50 Leanni Way Ste C2
Palm Coast, FL 32137-4755

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

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

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

Form **8879**

IRS e-file Signature Authorization

OMB No. 1545-0074

2017

u Return completed Form 8879 to your ERO. (Do not send to IRS.)
u Go to www.irs.gov/Form8879 for the latest information.

Department of the Treasury
Internal Revenue Service

Submission Identification Number (SID)

Taxpayer's name KELLY FLAGLER	Social security number
Spouse's name WESLEY J FLAGLER	Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2017 (Whole dollars only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	171,002
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	19,688
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	11,760
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	8,051

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize JONATHAN CONVERY, LLC to enter or generate my PIN 21065
ERO firm name Enter five digits, but don't enter all zeros
as my signature on my tax year 2017 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature _____ Date **u** 10/12/18

Spouse's PIN: check one box only

I authorize _____ to enter or generate my PIN 10753
ERO firm name Enter five digits, but don't enter all zeros
as my signature on my tax year 2017 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature _____ Date **u** 10/12/18

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 59138012121
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature _____ Date **u** 10/12/18

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

Taxpayer Name	<u>KELLY</u>	<u>FLAGLER</u>
Spouse Name	<u>WESLEY J</u>	<u>FLAGLER</u>

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN 59138012121

Taxpayer Declarations

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal consent.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Date (all numerics) 10/12/18

Taxpayer's PIN (enter five numbers, other than all zeroes) 21065

Spouse's PIN (enter five numbers, other than all zeroes) 10753

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person claiming refund

Date

2017 Form 1040-V

Department of the Treasury
Internal Revenue Service

What Is Form 1040-V

It's a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2017 Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR.

Consider Making Your Tax Payment Electronically - It's Easy

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. When you schedule your payment you will receive immediate confirmation from the IRS. Go to www.irs.gov/Payments to see all your electronic payment options.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN).

If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order. If paying at IRS.gov don't complete this form.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to "United States Treasury." Don't send cash. If you want to pay in cash, in person, see *Pay by cash*.

- Make sure your name and address appear on your check or money order.

- Enter your daytime phone number and your SSN on your check or money order. If you have an Individual Taxpayer Identification Number (ITIN), enter it wherever your SSN is requested. If you are filing a joint return, enter the SSN shown first on your return. Also enter "2017 Form 1040," "2017 Form 1040A," "2017 Form 1040EZ," or "2017 Form 1040NR," whichever is appropriate.

- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX—" or "\$ XXX^{XX/100}").

No checks of \$100 million or more accepted. The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you will need to spread the payments over two or more checks, with each check made out for an amount less than \$100 million.

Pay by cash. This is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day transaction. To make a cash payment, you must first be registered online at www.officialpayments.com/fed, our Official Payment provider.

How To Send In Your 2017 Tax Return, Payment, and Form 1040-V

- Don't staple or otherwise attach your payment or Form 1040-V to your return. Instead, just put them loose in the envelope.
- Mail your 2017 tax return, payment, and Form 1040-V to the address shown on the back that applies to you.

How To Pay Electronically

Pay Online

Paying online is convenient, secure, and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods. To pay your taxes online or for more information, go to www.irs.gov/Payments.

Direct Pay

Pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made, and you can schedule your payment up to 30 days in advance.

Debit or Credit Card

The IRS doesn't charge a fee for this service; the card processors do. The authorized card processors and their phone numbers are all on www.irs.gov/Payments.

Mail To: Internal Revenue Service

P.O. BOX 1214
CHARLOTTE, NC 28201-1214

Form **1040-V** (2017)

q Detach Here and Mail With Your Payment and Return q
CUT HERE

Form 1040-V Department of the Treasury Internal Revenue Service (99)	Payment Voucher		OMB No. 1545-0074		
	u Do not staple or attach this voucher to your payment or return.			2017	
Print or type	1 Your social security number (SSN) (if a joint return, SSN shown first on your return)	2 If a joint return, SSN shown second on your return	3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	Dollars	Cents
	[REDACTED]	[REDACTED]		8,491	
	4 Your first name and initial KELLY	Last name FLAGLER			
	If a joint return, spouse's first name and initial WESLEY J	Last name FLAGLER			
	Home address (number and street) 5 ELLIS PL	Apt. no.	City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.) PALM COAST FL 32164		
Foreign country name	Foreign province/state/country		Foreign postal code		

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2017** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1—Dec. 31, 2017, or other tax year beginning _____, 2017, ending _____, 20 _____ See separate instructions.

Your first name and initial **KELLY** Last name **FLAGLER** Your social security number [REDACTED]

If a joint return, spouse's first name and initial **WESLEY J** Last name **FLAGLER** Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. **5 ELLIS PL** Apt. no. **P** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **PALM COAST FL 32164** 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

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

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

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **2**
 b Spouse }
 c **Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qual. for child tax credit (see instr.)
FINN FLAGLER [REDACTED] SON
 • lived with you **1**
 • did not live with you due to divorce or separation (see instructions) _____
 Dependents on 6c not entered above _____
 Add numbers on lines above **u 3**

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	89,273
	8a	Taxable interest. Attach Schedule B if required	8a	3
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b	Tax-exempt interest. Do not include on line 8a	8b	
	9a	Ordinary dividends. Attach Schedule B if required	9a	15,337
	b	Qualified dividends	9b	14,684
	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	
If you did not get a W-2, see instructions.	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	39,430
	14	Other gains or (losses). Attach Form 4797	14	
	15a	IRA distributions	15a	
	b	Taxable amount	15b	
	16a	Pensions and annuities	16a	
	b	Taxable amount	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	26,959
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Social security benefits	20a	
	b	Taxable amount	20b	
	21	Other income. List type and amount	21	
	22	Combine the amounts in the far right column for lines 7 through 21. This is your total income u	22	171,002

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	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid	31a	
	b	Recipient's SSN u		
	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	
	37	Subtract line 36 from line 22. This is your adjusted gross income u	37	171,002

	38	Amount from line 37 (adjusted gross income)	38	171,002
Tax and Credits	39a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. } Total boxes checked u 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here u 39b		
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	24,373
	41	Subtract line 40 from line 38	41	146,629
	42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	12,150
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	134,479
	44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	19,688
	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	19,688
	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	19,688
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	
	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	
	60a	Household employment taxes from Schedule H	60a	
	60b	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	19,688
Payments If you have a qualifying child, attach Schedule EIC.	64	Federal income tax withheld from Forms W-2 and 1099	64	11,760
	65	2017 estimated tax payments and amount applied from 2016 return	65	
	66a	Earned income credit (EIC)	66a	
	b	Nontaxable combat pay election 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	
	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 type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73		
	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	11,760
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
	76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here u <input type="checkbox"/>	76a	
	u b	Routing number <input type="text"/> u c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	u d	Account number <input type="text"/>		
	77	Amount of line 75 you want applied to your 2018 estimated tax u	77	
Amount You Owe	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions u	78	8,051
	79	Estimated tax penalty (see instructions)	79	123

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes.** Complete below. **No**

Designee's name **u** **LINDA L NELSON** Personal identification number (PIN) **u** **12121** Phone no. **u** **386-445-4375**

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation **GYMNASTICS TEACHER** 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 (see instr.)

Print/Type preparer's name **LINDA L NELSON, CPA** Preparer's signature Date **10/12/18** Check if self-employed PTIN **P00688419**

Paid Preparer Use Only Firm's name **u** **JONATHAN CONVERY, LLC** Firm's EIN **u** **46-3151547**

Firm's address **u** **50 LEANNI WAY STE C2 PALM COAST FL 32137-4755** Phone no. **386-445-4375**

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

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

2017

Department of the Treasury
Internal Revenue Service (99)

Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

Attachment Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

KELLY & WESLEY J FLAGLER

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38	2			
3	Multiply line 2 by 7.5% (0.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid		5 State and local (check only one box):			
a	<input type="checkbox"/> Income taxes, or	5	1,550		
b	<input checked="" type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6	4,937		
7	Personal property taxes	7			
8	Other taxes. List type and amount	8			
9	Add lines 5 through 8			9	6,487
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	11,094
Note: Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address		11	
		12 Points not reported to you on Form 1098. See instructions for special rules		12	
		13 Mortgage insurance premiums (see instructions)		13	
		14 Investment interest. Attach Form 4952 if required. See instructions.		14	
		15 Add lines 10 through 14		15	11,094
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	875
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	875
Casualty and Theft Losses		20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions		20	
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions.		21	
		22 Tax preparation fees		22	
		23 Other expenses—investment, safe deposit box, etc. List type and amount		23	9,337
		OTHER INVESTMENT EXPENSE		24	9,337
		24 Add lines 21 through 23		24	9,337
		25 Enter amount from Form 1040, line 38		25	171,002
		26 Multiply line 25 by 2% (0.02)		26	3,420
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	5,917
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$156,900?		29	24,373
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here			

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

Schedule A (Form 1040) 2017

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2017

Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **Go to www.irs.gov/ScheduleB for instructions and the latest information.**

Name(s) shown on return

KELLY & WESLEY J FLAGLER

Your social security number

[REDACTED]

		Amount
Part I Interest (See instructions and the instructions for Form 1040A, or Form 1040, line 8a.) Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address u RAYMOND JAMES	3
	2 Add the amounts on line 1	3
	3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
	4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	3

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

		Amount
Part II Ordinary Dividends (See instructions and the instructions for Form 1040A, or Form 1040, line 9a.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	5 List name of payer u RAYMOND JAMES	15,337
	6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	15,337

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

		Yes	No
Part III Foreign Accounts and Trusts (See instructions.)	7a At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
	b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located u		
8 During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions			X

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

Schedule B (Form 1040A or 1040) 2017

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

u Attach to Form 1040 or Form 1040NR.
u Go to www.irs.gov/ScheduleD for instructions and the latest information.
u Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2017
Attachment
Sequence No. **12**

Name(s) shown on return

KELLY & WESLEY J FLAGLER

Your social security number

[REDACTED]

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	1,074	1,123	0	-49
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -49

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	79,071	62,398	1	16,674
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	34,568	18,365	0	16,203
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13 6,602
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 39,479

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

Schedule D (Form 1040) 2017

KELLY & WESLEY J FLAGLER



Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • 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. 	16	39,430
<p>17 Are lines 15 and 16 both gains?</p> <p><input checked="" type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input checked="" type="checkbox"/> 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). Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	()
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> 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).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

Go to www.irs.gov/Form8949 for instructions and the latest information.

2017

Department of the Treasury
Internal Revenue Service

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

KELLY & WESLEY J FLAGLER

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	RAYMOND JAMES	VARIOUS	VARIOUS	1,074	1,123			-49
<p>2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) u</p>								
				1,074	1,123		0	-49

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

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

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

Social security number or taxpayer identification number

KELLY & WESLEY J FLAGLER

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	RAYMOND JAMES	VARIOUS	VARIOUS	79,071	62,398 w		1	16,674
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) u			79,071	62,398		1	16,674

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

Social security number or taxpayer identification number

KELLY & WESLEY J FLAGLER

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	RAYMOND JAMES	VARIOUS	VARIOUS	34,568	18,365			16,203
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) u			34,568	18,365		0	16,203

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

Your social security number

KELLY & WESLEY J FLAGLER

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 6198. 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, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	PALM COAST GYMNASTICS, LLC	S		55-0910064	
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(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
A		0	566	27,525
B				
C				
D				
29a	Totals			27,525
b	Totals		566	
30	Add columns (g) and (j) of line 29a		30	27,525
31	Add columns (f), (h), and (i) of line 29b		31	(566)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below		32	26,959

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a	Totals		
b	Totals		
35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	26,959
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **8283**

(Rev. December 2014)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

u Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

OMB No. 1545-0908

Attachment
Sequence No. **155**

u Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

Name(s) shown on your income tax return

KELLY & WESLEY J FLAGLER

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A	AMVETS 872 NORTH NOVA RD DAYTONA BEACH FL 32114	<input type="checkbox"/>	FURNITURE, HOUSEHOLD ITEMS AND CLOTHING
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	11/19/17	VARIOUS	PURCHASE		875	THRIFT SHOP VALUE
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest **▶** _____
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year **▶** _____
(2) For any prior tax years **▶** _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept **u** _____

e Name of any person, other than the donee organization, having actual possession of the property **u** _____

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

Yes	No

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2017

Department of the Treasury
Internal Revenue Service (99)

u **Attach to your tax return.**
u **Go to www.irs.gov/Form4562 for instructions and the latest information.**

Attachment Sequence No. **179**

Name(s) shown on return

KELLY & WESLEY J FLAGLER

Identifying number

Business or activity to which this form relates

PASS-THROUGH EXPENSE FROM K-1

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	510,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	510,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	FROM SCHEDULE K-1 (FORM 1120S)		566
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	566
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	566
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	116,798
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	566
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2017	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 checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a 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	566
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2017)

Form 1040	Qualified Dividends and Capital Gain Tax Worksheet	2017
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Name KELLY & WESLEY J FLAGLER	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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1. Enter the amount from Form 1040, line 43. However if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheets	1.	<u>134,479</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>14,684</u>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-	▶ 3.	<u>39,430</u>
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	<u>54,114</u>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u>0</u>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>54,114</u>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>80,365</u>
8. Enter:		
\$37,950 if single or married filing separately, \$75,900 if married filing jointly or qualifying widow(er), \$50,800 if head of household.	▶ 8.	<u>75,900</u>
9. Enter the smaller of line 1 or line 8	9.	<u>75,900</u>
10. Enter the smaller of line 7 or line 9	10.	<u>75,900</u>
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>0</u>
12. Enter the smaller of line 1 or line 6	12.	<u>54,114</u>
13. Enter the amount from line 11	13.	<u>0</u>
14. Subtract line 13 from line 12	14.	<u>54,114</u>
15. Enter:		
\$418,400 if single, \$235,350 if married filing separately, \$470,700 if married filing jointly or qualifying widow(er), \$444,550 if head of household.	▶ 15.	<u>470,700</u>
16. Enter the smaller of line 1 or line 15	16.	<u>134,479</u>
17. Add lines 7 and 11	17.	<u>80,365</u>
18. Subtract line 17 from line 16. If zero or less, enter -0-	18.	<u>54,114</u>
19. Enter the smaller of line 14 or line 18	19.	<u>54,114</u>
20. Multiply line 19 by 15% (0.15)	20.	<u>8,117</u>
21. Add lines 11 and 19	21.	<u>54,114</u>
22. Subtract line 21 from line 12	22.	<u>0</u>
23. Multiply line 22 by 20% (0.20)	23.	<u>0</u>
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>11,571</u>
25. Add lines 20, 23, and 24	25.	<u>19,688</u>
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<u>25,097</u>
27. Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet)	27.	<u>19,688</u>

*If you are filing Form 2555 or 2555-EZ, these lines may be reduced (but not below zero) by your capital gain excess. Please refer to Foreign Earned Income Tax Worksheets - Excess Capital Gain for detail if the lines have been reduced.

Form 1040	General Sales Tax Deduction Worksheet	2017
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Name as shown on return KELLY & WESLEY J FLAGLER	Taxpayer Identification Number [REDACTED]
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State of FLORIDA	Locality of FLAGLER
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General Sales Tax from IRS Tables

1. Enter the amount of adjusted gross income (AGI) from Form 1040, Line 38	1.	<u>171,002</u>
2. Add the nontaxable amounts from Form 1040, lines 8b, 15a, 16a, 20a (Exclude rollovers and tax-free Sec. 1035 exchanges)	2.	<u> </u>
3. Add the following nontaxable items: nontaxable combat pay, public assistance, veteran's benefits, and workers' compensation. Also include any amounts which increase spendable income, such as the refundable portion of refundable tax credits received in 2017	3.	<u> </u>
4. Add lines 1 through 3, this is income for general sales tax table purposes	4.	<u>171,002</u>
5. Enter the amount from the sales tax table in the Schedule A instructions. Part-year residents, complete lines 6 - 8; Full-year residents skip lines 6 - 8 and enter the amount from line 5 on line 9	5.	<u>1,328</u>
6. Enter the number of days of residence in state	6.	<u> </u>
7. Total days in year	7.	<u>365</u>
8. Divide line 6 by line 7 (rounded to at least 3 decimal places)	8.	<u> </u>
9. Multiply line 5 by line 8, this is the deductible general sales tax using the IRS table.	9.	<u>1,328</u>

Local Sales Tax Using IRS Tables

10. Enter the amount from the sales tax table in the Schedule A instructions.	10.	<u>1,328</u>
11. If you are a resident of Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi (city of Jackson or Tupelo only), Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia, enter the amount from the applicable Optional Local Sales Tax Table in the Schedule A instructions.	11.	<u> </u>
12. Enter the local general sales tax rate (exclude statewide local sales tax rate)	12.	<u>1.00000</u>
13. Enter the state general sales tax rate (include statewide local sales tax rate)	13.	<u>6.0000</u>
14. Divide line 12 by line 13 (rounded to at least 3 decimal places)	14.	<u>0.167</u>
15. If you entered an amount on line 11, multiply line 11 by line 12. This is the local sales tax using the optional local sales tax tables. Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19 If you did not enter an amount on line 11, multiply line 10 by line 14. This is the local sales tax using the optional state and certain local sales tax tables. Part-year residents, complete lines 16 - 18; Full-year residents skip lines 16 - 18 and enter the amount from line 15 on line 19	15.	<u>222</u>
16. Enter the number of days of residence in locality	16.	<u> </u>
17. Total days in year	17.	<u>365</u>
18. Divide line 16 by line 17 (rounded to at least 3 decimal places)	18.	<u> </u>
19. Multiply line 15 by line 18. This is the deductible general local sales tax using the IRS tables.	19.	<u>222</u>

General Sales Tax Summary

20. Enter the sum of line 9 from all General Sales Tax Deduction Worksheets	20.	<u>1,328</u>
21. Enter the sum of line 19 from all General Sales Tax Deduction Worksheets	21.	<u>222</u>
22. Add lines 20 and 21, this is the total General Sales taxes using the tables	22.	<u>1,550</u>
23. Enter the actual state and local general sales taxes paid	23.	<u> </u>
24. Enter the greater of line 22 or line 23	24.	<u>1,550</u>
25. Enter the state and local taxes paid on specified items (major purchases)	25.	<u> </u>
26. Add lines 24 and 25, this is the deductible General Sales tax	26.	<u>1,550</u>
27. Enter total state and local income taxes paid	27.	<u> </u>

Enter the greater of line 26 or 27 on Schedule A, line 5. If line 26 is greater, mark Schedule A, line 5b. If line 27 is greater, mark Schedule A, line 5a.

Form 1040	Late Filing Interest and Penalty Worksheets	2017
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Name KELLY & WESLEY J FLAGLER	Taxpayer Identification Number <div style="background-color: black; width: 100%; height: 15px;"></div>
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Late Filing Interest Worksheet

Description	Amount	Balance	# of Days	Interest Rate %	Interest Amount
<u>TAX DUE - 4/15/18</u>	<u>7,928</u>	<u>7,928</u>			
<u>4/15/18 - 4/18/18</u>		<u>7,928</u>	<u>3</u>	<u>5.00</u>	<u>3</u>
<u>LATE FILING PENALTY (FTF)</u>	<u>1,784</u>	<u>7,931</u>			
<u>4/18/18 - 6/30/18</u>		<u>7,931</u>	<u>73</u>	<u>5.00</u>	<u>80</u>
<u>6/30/18 - 9/30/18</u>		<u>8,011</u>	<u>92</u>	<u>5.00</u>	<u>102</u>
<u>9/30/18 - 10/15/18</u>		<u>8,113</u>	<u>15</u>	<u>5.00</u>	<u>17</u>
<u>DATE FILED - 10/15/18</u>		<u>8,130</u>			
Total Late Filing Interest (Int)	FTF IS SUPPRESSED ON THE RETURN				202

Late Payment Penalty Worksheet

Description	Amount	Balance	# of Months	Penalty Amount
<u>TAX DUE - 4/15/18</u>	<u>7,928</u>	<u>7,928</u>		
<u>4/15/18 - 10/15/18</u>		<u>7,928</u>	<u>6</u>	<u>238</u>
<u>DATE FILED - 10/15/18</u>		<u>8,166</u>		
Total Late Payment Penalty (FTP)				238

Federal Statements**Form 1040, Dividend Income**

Payer	Ordinary Dividends	Qualified Dividends
RAYMOND JAMES	\$ 15,337	\$ 14,684
TOTAL	\$ 15,337	\$ 14,684

Capital Gain Distributions

Payer	Capital Gain Distribution
RAYMOND JAMES	\$ 6,602
TOTAL	\$ 6,602

Federal Statements**Schedule A, Line 5b - State and Local General Sales Taxes**

<u>Description</u>	<u>Amount</u>
GENERAL SALES TAX	\$ <u>1,550</u>
TOTAL	\$ <u><u>1,550</u></u>

Schedule A, Line 17 - Charitable Contributions Other Than Cash or Check

<u>Description</u>	<u>Amount</u>
50% CONTRIB FROM 8283	\$ <u>875</u>
TOTAL	\$ <u><u>875</u></u>

Federal Statements**Pass-through expense from K-1****Form 4562, Line 11 - Business Income**

<u>Description</u>	<u>Amount</u>
WAGES	\$ 89,273
PALM COAST GYMNASTICS, LLC	27,525
TOTAL BUSINESS INCOME	<u>116,798</u>

Federal Statements

STATE OF FLORIDA

Form W-2, Box 12

Description	Amount
COST OF EMPLOYER-SPONSORED HEALTH COVERAGE	\$ 18,715
TOTAL	\$ 18,715

Form **1040** **Salaries & Wages Report** **2017**

Name **KELLY & WESLEY J FLAGLER** Taxpayer Identification Number [REDACTED]

T/S	Employer	Federal Wages	Federal With	ages
A	T PALM COAST GYMNASTICS, LLC	37,829	5,760	37,829
B	S STATE OF FLORIDA	51,444	6,000	51,444
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
	Taxpayer	37,829	5,760	37,829
	Spouse	51,444	6,000	51,444
	Totals	89,273	11,760	89,273

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	2,345	37,829	549				
B	3,190	51,444	746				
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
	Taxpayer	2,345	37,829	549			
	Spouse	3,190	51,444	746			
	Totals	5,535	89,273	1,295			

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A						
B						
C						
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
	Taxpayer					
	Spouse					
	Totals					

Form **1040**

Two Year Comparison Report - Page 1

2016 & 2017

Name

KELLY & WESLEY J FLAGLER

Taxpayer Identification Number

[REDACTED]

		2016	2017	Differences
		MFJ	MFJ	
Filing Status				
Dependents claimed		0	1	1
I n c o m e	1. Salaries and wages	88,266	89,273	1,007
	2. Interest income	14	3	-11
	3. Tax exempt interest income			
	4. Dividend income	14,282	15,337	1,055
	5. Qualified dividend income	14,282	14,684	402
	6. Taxable state/local refunds			
	7. Alimony received			
	8. Business income/loss			
	9. Capital gain/loss	33,500	39,430	5,930
	10. Other gains/losses			
	11. Taxable IRA distributions			
	12. Taxable pensions			
	13. Rent and royalty income including farm rental			
	14. Partnership/S corp income	20,055	26,959	6,904
	15. Estate or trust income			
	16. Farm income/loss			
	17. Unemployment compensation			
	18. Taxable social security			
	19. Other income			
	20. Total income	156,117	171,002	14,885
A d j u s t m e n t s	21. Moving expenses			
	22. Deductible part of self-employment tax			
	23. SEP/SIMPLE/Qualified plans deductions			
	24. SE health insurance			
	25. Penalty on early withdrawal of savings			
	26. Alimony paid			
	27. IRA deductions			
	28. Student loan interest			
	29. Other adjustments			
	30. Adjusted gross income	156,117	171,002	14,885
D e d u c t i o n s	31. Medical			
	32. Taxes		6,487	6,487
	33. Interest		11,094	11,094
	34. Contributions		875	875
	35. Casualty losses			
	36. Miscellaneous expenses		5,917	5,917
	37. Allowable itemized deductions	28,883	24,373	-4,510
	38. Standard deduction		12,700	12,700
	39. Deduction taken	28,883	24,373	-4,510
	40. Subtract line 39 from line 30	127,234	146,629	19,395
	41. Exemptions	8,100	12,150	4,050
	42. Taxable income	119,134	134,479	15,345

Form **1040**

Two Year Comparison Report - Page 2

2016 & 2017

Name

Taxpayer Identification Number

KELLY & WESLEY J FLAGLER

		2016	2017	Differences
43.	Taxable income from 2YR page 1, line 42	119,134	134,479	15,345
44.	Tax on taxable income	16,376	19,688	3,312
45.	Alternative minimum tax			
46.	Excess advance premium tax credit			
47.	Child care credit			
48.	Education credits			
T	49. Retirement savings credit			
a	50. Child tax credit			
x	51. General business credit			
	52. Other credits	440		-440
C	53. Total credits	440		-440
o	54. Net tax liability	15,936	19,688	3,752
m	55. Self-employment taxes			
p	56. Other taxes			
u	57. Total tax	15,936	19,688	3,752
t	58. Income tax withheld	11,655	11,760	105
a	59. Estimated tax payments			
t	60. Earned income credit			
i	61. Additional Child tax credit			
o	62. Other refundable tax credits			
n	63. Other payments			
	64. Total payments	11,655	11,760	105
	65. Tax due/refund	4,281	7,928	3,647
	66. Penalties and interest		563	563
	67. Net tax due/refund	4,281	8,491	4,210
	68. Refund applied to estimated tax payments			
	69. Refund received			
	70. Marginal tax rate	25.0 %	25.0 %	
	71. Effective tax rate	13.0 %	15.0 %	

Client Analysis Report
Tax Year 2017

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Potential Tax Savings:

Dependent FINN age 13 or under during the year, and/or disabled, but no child and dependent care information entered. If qualified child and dependent care expenses were incurred, enter expense in Dependent information statement on Screen 1040 and additional information in Provider information statement on Screen Cr to calculate Form 2441, Child and Dependent Care Expenses.

Tax Cuts and Jobs Act of 2017 (TCJA):

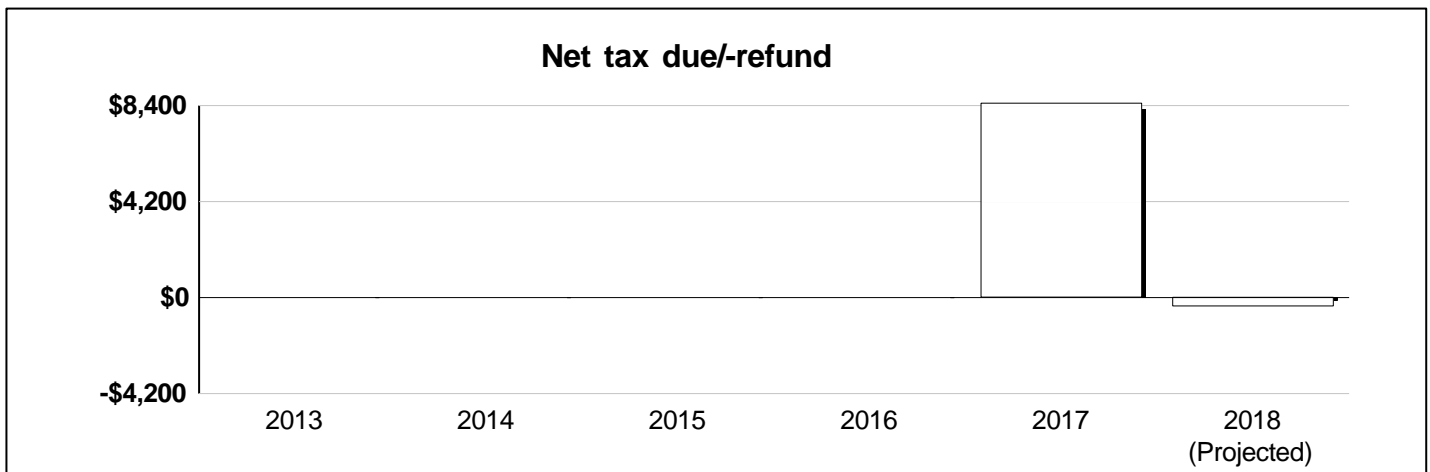
Due to the passage of the Tax Cuts and Jobs Act, personal exemptions are suspended for tax years 2018 - 2025. The suspension of personal exemptions could result in a higher taxable income for next year.

Future Tax Planning:

Underpayment penalty for 2017 exists. Consider advising the client to make 2018 estimated tax payments.

Comparative Analysis:

Total interest paid exceeds the most recently published IRS average by 23% for AGI ranging from \$100,001-200,000



Form 1040	Federal Tax Projection Worksheet 1 - Tax Computation	2017 & 2018
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Name KELLY & WESLEY J FLAGLER	Taxpayer Identification Number [REDACTED]
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		2017	2018	Differences
Filing Status		MFJ	MFJ	
Dependents		1	1	
Income	1. Salaries and wages	89,273	89,273	
	2. Interest income	3	3	
	3. Dividend income	15,337	15,337	
	4. Taxable state/local refunds			
	5. Alimony received			
	6. Business income/loss			
	7. Capital gain/loss	39,430		-39,430
	8. Other gains/losses			
	9. Taxable IRA distributions			
	10. Taxable pensions and annuities			
	11. Schedule E income/loss	26,959	26,959	
	12. Farm income/loss			
	13. Unemployment benefits			
	14. Taxable social security benefits			
	15. Other income			
		16. Total income	171,002	131,572
Adjustments	17. Moving expenses			
	18. Deductible part of self-employment tax			
	19. SEP/SIMPLE/Qualified plans deductions			
	20. Self-employed health insurance deduction			
	21. Penalty on early withdrawal of savings			
	22. Alimony paid			
	23. IRA deductions			
	24. Student loan interest deduction			
	25. Other adjustments			
		26. Adjusted gross income	171,002	131,572
Deductions	27. Medical			
	28. State and local or sales taxes	1,550	1,550	
	29. Real estate taxes	4,937	4,937	
	30. Personal property & other taxes			
	31. Total Taxes Paid. Add lines 28 - 30	6,487	6,487	
	32. Maximum State and local tax deduction		10,000	10,000
	33. State/local tax deduction. Lower of 31 or 32	6,487	6,487	
	34. Interest	11,094	11,094	
	35. Contributions	875	875	
	36. Casualty losses (non-disaster)			
	37. Miscellaneous expenses (including qualified disaster loss)	5,917		-5,917
	38. Allowable itemized deductions	24,373	18,456	-5,917
	39. Standard deduction	12,700	24,000	11,300
		ITEMIZED	STANDARD	
	40. Deduction taken	24,373	24,000	-373
41. Subtract line 40 from line 26	146,629	107,572	-39,057	
42. Exemptions	12,150		-12,150	
43. Taxable inc before qualified business deduction	134,479	107,572	-26,907	
44. Qualified business income deduction		5,200	5,200	
45. Taxable income	134,479	102,372	-32,107	

Form 1040	Reconciliation Worksheet - Projected Taxable Income & Tax	2018
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Name KELLY & WESLEY J FLAGLER	Taxpayer Identification Number [REDACTED]
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Reconciliation Tax Summary

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how projected 2018 tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status	<u>MARRIED FILING JOINTLY</u>
Tax Method	<u>CAPITAL GAINS RATE TAX</u>
Tax Pct Total Tax (In 24) divided by Total Taxable Income (In 19)	<u>13.0 %</u>

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	<u>87,688</u>	<u>22.0 %</u>	<u>11,170</u>	<u>\$77,400 - \$165,000</u>	<u>77,312</u>
Capital Income	<u>14,684</u>	<u>15.0 %</u>	<u>2,203</u>	<u>\$77,200 - \$479,000</u>	<u>464,316</u>
Capital Income - 1250		%			
Capital Income - 1202		%			

	(a) Taxable Income	(b) Tax
Projected Income taxed at ordinary rates		
1. 10.0% rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$19,050</small>	1a. <u>19,050</u>	1b. <u>1,905</u>
2. 12.0% rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$58,350</small>	2a. <u>58,350</u>	2b. <u>7,002</u>
3. 22.0% rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$87,600</small>	3a. <u>10,288</u>	3b. <u>2,263</u>
4. 24.0% rate	4a. _____	4b. _____
5. 32.0% rate	5a. _____	5b. _____
6. 35.0% rate	6a. _____	6b. _____
7. 37.0% rate	7a. _____	7b. _____
8. Total projected ordinary taxable income and ordinary tax. Add lines 1 through 7.	8a. <u>87,688</u>	8b. <u>11,170</u>

Projected Income taxed at capital gains rates		
9. 0% capital gains rate	9a. _____	9b. _____
10. 15% capital gains rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$401,800</small>	10a. <u>14,684</u>	10b. <u>2,203</u>
11. 20% capital gains rate	11a. _____	11b. _____
12. 25% capital gains rate <small>Unrecaptured Section 1250 Gain</small>	12a. _____	12b. _____
13. 28% capital gains rate <small>Small business stock, collectibles</small>	13a. _____	13b. _____
14. Total projected taxable capital gains and capital gains tax. Add lines 9 through 13.	14a. <u>14,684</u>	14b. <u>2,203</u>

Total projected taxable income		
15. Total ordinary taxable income. Enter the amount from line 8a.	15. <u>87,688</u>	
16. Total capital gains taxable income. Enter the amount from line 14a.	16. <u>14,684</u>	
17. Add lines 15 and 16.	17. <u>102,372</u>	
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18. _____	
19. Projected taxable income reported on 1040, line 43 (1040A, line 27, 1040EZ, line 6, 1040NR, line 41, or 1040NR-EZ, line 17). Subtract line 18 from line 17.	19. <u>102,372</u>	

Total projected tax		
20. Total ordinary tax. Enter the amount from line 8b.	20. <u>11,170</u>	
21. Total capital gains tax. Enter the amount from line 14b.	21. <u>2,203</u>	
22. Add lines 20 and 21.	22. <u>13,373</u>	
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Income Tax Worksheet, line 5.	23. _____	
24. Total projected 2018 tax reported on Federal Tax Projection Worksheet 2, line 47. Subtract line 23 from line 22.	24. <u>13,373</u>	