

## APPLICATION FOR NOMINATION TO THE COUNTY COURT

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

DATE: August 6, 2019 Florida Bar No.: 0057477

GENERAL: Social Security No.: \_\_\_\_\_

1. Name Judy A. Stewart E-mail: Judy@judystewartaw.com

Date Admitted to Practice in Florida: 2008

Date Admitted to Practice in other States: N/A

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

Law Office of Judy A. Stewart, P.A.

3. Business address: PO Box 278

City Eustis County Lake State FL ZIP 32727

Telephone (352) 742-4777 FAX (352) 508-5019

4. Residential address: 616 Ohio Blvd.

City Eustis County Lake State FL ZIP 32726

Since 1989 Telephone (352) 217-2733

5. Place of birth: Alma, Michigan

Date of birth: 01-17-1963 Age: 56

6a. Length of residence in State of Florida: 40 years

6b. Are you a registered voter? ☒ Yes ☐ No

If so, in what county are you registered? Lake

7. Marital status: Widowed

If married: Spouse's name \_\_\_\_\_

Date of marriage \_\_\_\_\_

Spouse's occupation \_\_\_\_\_

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.

Timothy S. Willey, address unknown, divorced in Lake Co. #83 DR 1870 on 1-9-84

(and) James K. McDade, deceased, divorced in Lake Co. #97 DR 625 on 3-21-97.

8. Children

| <i>Name(s)</i>   | <i>Age(s)</i> | <i>Occupation(s)</i> | <i>Residential address(es)</i> |
|------------------|---------------|----------------------|--------------------------------|
| Amanda S. McDade | 26            | Teacher              | 617 S. Ohio Blvd. Eustis       |

9. Military Service (including Reserves)

| <i>Service</i>  | <i>Branch</i> | <i>Highest Rank</i> | <i>Dates</i>   |
|---|---------------|---------------------|----------------|
|   | Army          | E3                  | 1981?          |
| Rank at time of discharge                               | <u>E3</u>     | Type of discharge   | <u>general</u> |
| Awards or citations _____                               |               |                     |                |
| <i>Service</i>  | <i>Branch</i> | <i>Highest Rank</i> | <i>Dates</i>   |
| Rank at time of discharge _____ Type of discharge _____ |               |                     |                |
| Awards or citations _____                               |               |                     |                |

**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

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

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
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
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
17. In the past ten years, have you suffered memory loss or impaired judgment for any reason? If so, please explain in full.
- NO

#### EDUCATION:

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

| <i>Schools</i>            | <i>Class Standing</i> | <i>Dates of Attendance</i> | <i>Degree</i> |
|---------------------------|-----------------------|----------------------------|---------------|
| FAMU - College of Law     |                       | 2004-2007                  | JD            |
| Warner University         |                       |                            | BA            |
| Lake Sumter State College |                       |                            | AA            |

- 18b. List and describe academic scholarships earned, honor societies or other awards.
- See attached



**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> |
|-------------|-----------------|-----------------|----------------|
|             | Server          | Denny's         | Eustis, FL     |

**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.

The Florida Bar

**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> |
|---------------------|--------------------------------------|---------------------------------|--------------|
| Attorney - sole     | Law Office of Judy A. Stewart, PA    | PO Box 278,<br>Eustis, FL 32727 | 2008-present |
| Intern and employee | Lake Co. Public Defender's Office    | Tavares, FL                     | 2006-2007    |
| Intern              | AJ Rohe III                          | Tavares, FL                     | 2005         |
| Legal Secretary     | Law Office of Jeffery M. Pfister, PA | Tavares, FL                     | 1988-2004    |

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.

My areas of practice include mainly criminal defense and family law including dissolution of marriage, paternity, child support, child custody.

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    | _____ %     | Civil            | _____ %     |
| Federal Trial        | _____ %     | Criminal         | _____ 25 %  |
| Federal Other        | _____ %     | Family           | _____ 75 %  |
| State Appellate      | _____ %     | Probate          | _____ %     |
| State Trial          | _____ 100 % | Other            | _____ %     |
| State Administrative | _____ %     |                  |             |
| State Other          | _____ %     |                  |             |
|                      | _____ %     |                  |             |
| TOTAL                | _____ 100 % | TOTAL            | _____ 100 % |

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

Jury? \_\_\_\_\_ 6+ \_\_\_\_\_ Non-jury? \_\_\_\_\_ 8+/- \_\_\_\_\_  
Arbitration? \_\_\_\_\_ Administrative Bodies? \_\_\_\_\_

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

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

**(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).

See attached

- 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).

See attached

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

- 27d. During the last five years, how frequently have you appeared in Court?  
See attached 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? 0% Defendants?  
0%

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.

n/a

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.

See attached

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.

See attached

#### **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.

Several - 2016 Candidate for election - County Court

2017-2019 Applied for several open circuit and county court position appointments in Lake County

32b. List any prior quasi-judicial service:

*Dates*

*Name of Agency*

*Position Held*

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

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.
- (ii) Describe the approximate number and nature of the cases you have handled during your judicial or quasi-judicial tenure.
- (iii) List citations of any opinions which have been published.
- (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.
- (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.
- (vi) Have you ever held an attorney in contempt? If so, for each instance state name of attorney, approximate date and circumstances.
- (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.

**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.

Sole Proprietor, Owner and President of Law Office of Judy A. Stewart, PA - will be closed upon appointment

- 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

- 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.

Aflac and NRA cancer insurance policies for deceased husband's cancer illness/death approximately \$120,000.00 total between 2017-2018 and life insurance.

**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.

No

**MISCELLANEOUS:**

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

Yes \_\_\_\_\_ No X If "Yes" what charges? \_\_\_\_\_

Where convicted? \_\_\_\_\_ Date of Conviction: \_\_\_\_\_

- 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? \_\_\_\_\_

Where convicted? \_\_\_\_\_ Date of Conviction: \_\_\_\_\_

- 35c. Have you ever had the adjudication of guilt withheld for a crime which is a felony or a first degree misdemeanor?

Yes \_\_\_\_\_ No X If "Yes" what charges? \_\_\_\_\_

Where convicted? \_\_\_\_\_ Date of Conviction: \_\_\_\_\_

- 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
- 36b. Has any lawsuit to your knowledge been filed alleging malpractice as a result of action or inaction on your part?
- No
- 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
- 37a. Have you ever filed a personal petition in bankruptcy or has a petition in bankruptcy been filed against you?
- Yes
- 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
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.
- Yes. Deutsche Bank Trust Co. Americas, as Trustee for Judy McDade aka Judy A. Stewart and Steven Stewart, Lake Co. #2018 CA 856 - foreclosure during husband's illness - dismissed upon full payment of arrears following receipt of life insurance.
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
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
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

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

No

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

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

#### **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.

See attached

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.

See attached

- 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.

See attached

- 48c. List your hobbies or other vocational interests.

See attached



- 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.

No

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

See attached

**SUPPLEMENTAL INFORMATION:**

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

Criminal and family law

- 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?

n/a

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

Teen Court judge on several occasions

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

Diversity

Life experiences

Legal Experiences over 30 years as a legal assistant and now attorney

Common Sense

Community Involvement and participation experiences

Calm demeanor

Compassion but conviction

Business owner

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.

Yes - 2016 through 2019 - Fifth Circuit Judicial Nominating Commission

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

I have obtained professional responsibility and respect in the workforce and the community. I have common sense, am even-tempered, reliable and practical. I have not only legal experience but years of life experience. I began as a legal assistant in 1988 and have worked in the legal field ever since while attending school, raising a child and currently as an attorney as of 2008.

#### **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. Jeffery M. Pfister, Esq. 107 W. Main St., Tavares, FL 327778; (352) 343-2871
2. Kevin Robson, BusinessMasters.Net, 12130 Nest Court Grand Island, FL 32735; (352) 250-7289
3. Teresa Spilliard, Teacher/Coach, 2205 Motley Way, Tavares, FL 32778; (352) 636-1987
4. Kellie Morgan, Home Companions of Lake Co., Inc., 2785 S. Bay St., Eustis, FL 32727; (352) 516-3850
5. Shelby Chavis, Lifestreams Behavioral, 33236 Ryan Dr #46, Leesburg, FL 34788; (352) 348-1430 or (352) 408-6062
6. Rudy McGeehan, Esq., 573 Bell Avenue, Brooksville, FL 34602; (352) 346-5000
7. Brenda Spradlin, PO Box 1319, Umatilla, FL 32784; (352) 636-9137
8. Linda Krupski, %LovExtension
9. James Argento, %5<sup>th</sup> Circuit State Attorney's Office, PO Box 7800, Tavares, FL 32778 (352) 742-4236
10. Terry L. Ross, 811 N. Grove, Eustis, FL 32726 (352) 409-2290

## 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 6th day of August, 2019.

Judy A. Stewart  
Printed Name

Judy A. Stewart  
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 6,013.21

|                   |                 |                  |                  |
|-------------------|-----------------|------------------|------------------|
| List Last 3 years | 9,305.90 (2018) | 23,164.90 (2017) | 23,707.64 (2016) |
|-------------------|-----------------|------------------|------------------|

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 5,820.00

|                   |                 |                  |                  |
|-------------------|-----------------|------------------|------------------|
| List Last 3 years | 8,665.20 (2018) | 20,737.93 (2017) | 20,667.98 (2016) |
|-------------------|-----------------|------------------|------------------|

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.

Current year to date \_\_\_\_\_

List Last 3 years \_\_\_\_\_

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.

Current year to date \_\_\_\_\_

List Last 3 years \_\_\_\_\_

# 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, 2019 was \$-113,000.00.

### 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 \$ 2,000.00

#### ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

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

VALUE OF ASSET

|                   |              |
|-------------------|--------------|
| 2019 Nissan Rogue | \$37,000.00  |
| Home              | \$122,000.00 |
|                   |              |
|                   |              |
|                   |              |
|                   |              |

### PART C - LIABILITIES

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

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

|                         |              |
|-------------------------|--------------|
| 2019 Nissan Rogue       | \$40,000.00  |
| Home                    | \$69,000.00  |
| Navient - student loans | \$160,000.00 |
| Credit cards            | \$3,000.00   |
|                         |              |
|                         |              |

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |

**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 ENTITTY                      | Law Office of Judy A. Stewart, PA |                    |                    |
| ADDRESS OF BUSINESS ENTITY                    | 311 E. Main Street, Tavares       |                    |                    |
| PRINCIPAL BUSINESS ACTIVITY                   | Law Practice                      |                    |                    |
| POSITION HELD WITH ENTITY                     | Sole Practitioner                 |                    |                    |
| I OWN MORE THAN A 5% INTEREST IN THE BUSINESS | 100%                              |                    |                    |
| NATURE OF MY OWNERSHIP INTEREST               | Owner                             |                    |                    |

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.

*Judy A. Stewart*  
SIGNATURE

**STATE OF FLORIDA****COUNTY OF Lake**

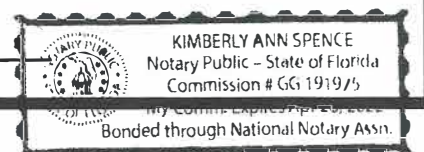
Sworn to (or affirmed) and subscribed before me this 6th day of August, 2019 by Judy A. Stewart

*Kimberly Ann Spence*  
(Signature of Notary Public—State of Florida)

*Kimberly Ann Spence*  
(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: Seventh Circuit Judicial Nominating Commission

Name (please print): Judy A. Stewart

Current Occupation: Attorney at Law

Telephone Number: 352-742-4777 Attorney No.: 0057477

Gender (check one): ☐ Male ☒ Female

Ethnic Origin (check one): ☒ White, non Hispanic

☐ Hispanic

☐ Black

☐ American Indian/Alaskan Native

☐ Asian/Pacific Islander

County of Residence: Lake

*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:

Judy A. Stewart

Signature of Applicant:

Judy A. Stewart

Date: August 6, 2019



## **JUDY A. STEWART, ESQUIRE**

PO Box 278, Eustis, FL 32727-0278

(352) 217-2733 cell

(352) 742-4777 office

Email: Judy@judystewartlaw.com

### **WORK EXPERIENCE**

#### **Law Office of Judy A. Stewart, P.A.**

311 E. Main Street, Tavares, FL 32778

PO Box 278, Eustis, FL 32727-0278

Attorney at Law

2008 to present

Family Law & Criminal Law

#### **State of Florida**

##### **Office of the Public Defender**

PO Box 7800

Tavares, FL 32778-7800

Certified Legal Intern (CLI)

8/13/07-5/9/08

CLI (school) (Fall 2006)

Internship (Summer 2006)

#### **Law Office of A.J. Rohe III**

201 W. Alfred Street

Tavares, Florida

Law Clerk – Family Law

2005 (summer internship)

#### **Law Office of Jeffery M. Pfister, P.A.**

107 W. Main Street

Tavares, Florida

Legal Secretary

1988-2004

#### **Denny's Restaurant**

Eustis, Florida

Server – part-time

1996

### **EDUCATION**

#### **Florida A & M University College of Law**

Orlando, Florida

2004 - 2007

JD degree

#### **Warner Southern University**

Lake Wales, Florida

2002 – 2004

BA degree

(Magna Cum Laude)

#### **Lake/Sumter Community College**

Leesburg, Florida

1998 - 2004

AA degree

#### **Institute for Paralegal Education**

Seminar on Internet Strategies for the Paralegal

Orlando, Florida

April 17, 1998

Certificate

#### **Mt. Dora High School**

Mt. Dora, Florida

1981

High School Diploma



## PROFESSIONAL ASSOCIATIONS

|   |  |
|---|--|
| <b>The Florida Bar</b>  | 2008 to present  |
| <b>Lake County Bar Association</b>  | 2008 to present<br><i>(Treasurer 2012 - 2014)</i><br><i>(President 2014 – 2015)</i>  |
| <b>Notary Public</b><br>(State of Florida, licensed & bonded)   | 1985 to present  |
| <b>Florida Association of Criminal Defense Lawyers</b><br>PO Box 1528<br>Tallahassee, FL 32302                                      | 2009 to present  |
| <b>Tavares Chamber of Commerce</b><br>Tavares, Florida  | 2008 to present<br><i>(Ambassador 2010-2015)</i><br><i>(Ambassador of the Year 2013)</i><br><i>(Small Business of the Year 2015)</i> |
| <b>Eustis Chamber of Commerce</b><br>Eustis, Florida  | 2012 to 2016<br><i>(Board member 2015-2016)</i><br><i>(Small Business of the Year 2015)</i>  |
| <b>Mt. Dora Chamber of Commerce</b><br>Mt. Dora, Florida  | 2015-2017  |
| <b>East Lake Chamber of Commerce</b><br>Sorrento, Florida   | 2016 – present   |
| <b>Leesburg Chamber of Commerce</b>   | 2016   |
| <b>South Lake Chamber of Commerce</b>   | 2016   |
| <b>LovExtension</b><br>Tavares, Florida   | 2014 – present<br><i>(Board member)</i>  |
| <b>Business Technology Education<br/>Advisory Committee Member</b><br>Lake Technical Center<br>2001 Kurt Street<br>Eustis, FL 32726 | 2002 to 2015   |
| <b>American Bar Association</b>   | 2004 to 2012<br>2007- present  |

|   |  |
|---|--|
| <b>Business with Friends</b><br>Eustis, Florida   | 2015 - present                                 |
| <b>National Association of Professional Women</b><br>1305 Franklin Avenue, Suite 300<br>Garden City, NY 11530 | 2009 to 2010                                   |
| <b>Lake Business Leaders</b><br>Tavares, Florida  | 2008 – present<br><i>(Secretary 2010-2012)</i> |
| <b>Assoc. of Trial Lawyers of America (ATLA)</b>  | 2005-2007                                      |
| <b>BarBri Bar Review (Law Student Membership)</b>   | 2004-2007                                      |
| <b>Lake Co. Chapter of Paralegals &amp; Legal Secretaries</b><br>PO Box 1401, Tavares, FL 32778 (LCCPLS.org)  | 2001-2006<br><i>(2003-2004 President)</i>      |
| <b>Phi Theta Kappa Honor Society</b><br>Lake Sumter Community College, Chapter RHO<br>Leesburg, FL 34788      | 2001 to present                                |
| <b>Women's Law Caucus</b><br>Florida A&M University   | 2005-2006                                      |

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08/06/19

## Law Office of Judy A. Stewart, PA

## Payroll Summary

January 1 through August 1, 2019

|  | Judy A Stewart |                          | TOTAL |                          |
|--|----------------|--------------------------|-------|--------------------------|
|  | Hours          | Rate                     | Hours | Rate                     |
| <b>Employee Wages, Taxes and Adjustments</b> |                | <b>Jan 1 - Aug 1, 19</b> |       | <b>Jan 1 - Aug 1, 19</b> |
| Gross Pay                                    |                |                          |       |                          |
| Salary                                       |                | 6,013.21                 |       | 6,013.21                 |
| Total Gross Pay                              |                | 6,013.21                 |       | 6,013.21                 |
| Adjusted Gross Pay                           |                | 6,013.21                 |       | 6,013.21                 |
| Taxes Withheld                               |                |                          |       |                          |
| Federal Withholding                          |                | -545.00                  |       | -545.00                  |
| Medicare Employee                            |                | -87.19                   |       | -87.19                   |
| Social Security Employee                     |                | -372.82                  |       | -372.82                  |
| Medicare Employee Addl Tax                   |                | 0.00                     |       | 0.00                     |
| Total Taxes Withheld                         |                | -1,005.01                |       | -1,005.01                |
| Net Pay                                      |                | 5,008.20                 |       | 5,008.20                 |
| <b>Employer Taxes and Contributions</b>      |                |                          |       |                          |
| Federal Unemployment                         |                | 36.08                    |       | 36.08                    |
| Medicare Company                             |                | 87.19                    |       | 87.19                    |
| Social Security Company                      |                | 372.82                   |       | 372.82                   |
| FL - Unemployment Company                    |                | 6.01                     |       | 6.01                     |
| Total Employer Taxes and Contributions       |                | 502.10                   |       | 502.10                   |

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08/06/19

Law Office of Judy A. Stewart, PA

Vendor QuickReport

January 1 through August 1, 2019

| Type                       | Date       | Num | Memo              | Account              | Clr | Split             | Amount    |
|----------------------------|------------|-----|-------------------|----------------------|-----|-------------------|-----------|
| Judy Stewart-distributions |            |     |                   |                      |     |                   |           |
| Check                      | 03/31/2019 |     | owner dividend    | Operating 3453       | X   | Owners Distrib... | -1,500.00 |
| Check                      | 05/18/2019 |     |                   | Operating 0171 (2nd) | X   | Owners Distrib... | -500.00   |
| Check                      | 07/11/2019 |     |                   | Operating 0171 (2nd) | X   | Owners Distrib... | -500.00   |
| Check                      | 07/27/2019 |     | owner distribu... | Operating 3453       |     | Owners Distrib... | -500.00   |

27a. **State v. Richard P. Beliveau**  
& 30 Lake County Case No. 2015 CF 2750  
ASA John Camerota (352) 742-4236  
Lead Counsel for Defense: Judy Stewart (352) 742-4777

**State v. Susan Reid**

Volusia County Case Nos. 2013 318916 MMDB upmanded to 2014 303677 CFDB  
ASA Andrew J. Urbanak (386) 239-7710  
Lead Counsel for Defense: Judy Stewart (352) 742-4777  
Co-Counsel for Defense: Jeffery M. Pfister (352) 343-2871

**Buschor v. Barnes**

Lake County Case No. 2011 DR 761  
Petitioner's Counsel: Barry Burnett and Matthew Capstraw (352) 508-6735  
Respondent's Counsel: Judy Stewart (352) 742-4777  
Appellant's Counsel: Jarett A. dePaula, (386) 676-5678 APPEAL CASE NO. 5D16-4312  
Circuit Court Judge: Michael Takac  
Significant because 5<sup>th</sup> DCA reversed and remanded back to the trial court to grant  
Respondent's Motion to Relocate.

**VanVlack v. Buchanan**

Sumter County Case No. 2014 DR 459  
Petitioner's Counsel: Judy Stewart (352) 742-4777  
Respondent's Counsel: Danielle Contini (352) 241-6470

**Hook v. Hook**

Orange County Case No. 2010 DR 010483-0  
Petitioner's Counsel: Judy Stewart (352) 742-4777  
Respondent's Counsel: Norman Levin (407) 834-9494

**State v. Karen A. Hilker**

Lake County Case No. 2009 CT 3460  
ASA James Argento and ASA Tyrone Polk (352) 742-4236  
Lead Counsel for Defense: Judy Stewart (352) 742-4777

27b. **Baker v. Brantley**  
Lake County Case No. 2017 DR 2655  
Petitioner's Attorney: Judy Stewart (352) 742-4777  
Respondent's Attorney: NONE

**Gott v. Gott**

Lake County Case No. 2014 DR 728  
Former Husband's Attorney: Judy Stewart (352) 742-4777  
Former Wife's Attorney: Jody Fisher (352) 241-0391

**Popieski v. Popieski**

Lake County Case No. 2017 DR 656

Wife's Attorney: Judy Stewart (352) 742-4777

Husband's Attorney: Sasha Garcia (352) 589-1414

**Irizzary v. Irizzary**

Lake County Case No. 2017 DR 1930

Petitioner's Attorney: Judy Stewart (352) 742-4777

Respondent's Attorney: NONE

**Smith v. Smith**

Lake County Case No. 2017 DR 1795

Wife's Attorney: Judy Stewart (352) 742-4777

Husband's Attorney: Michael Golub (352) 508-6632

**Collins v. Collins**

Lake County Case No. 2016 DR 1740

Wife's Attorney: Judy Stewart (352) 742-4777

Husband's Attorney: Mary Catherine Landt (352) 368-2242

50. After having spent the last 30 years of my life working within the Lake County legal system, I believe my legal experiences, life experiences and levelheadedness qualifies me to hold the office of judge. I believe that serving as a judge is the next appropriate step in my career of giving back to my community and helping those who find themselves involved in the legal system. I am honest, fair, and intend to utilize my skills of common sense in enforcing the laws of Lake County and the State of Florida.”

### #31 Writings

1. **State of Florida v. Andrea Moscoso**, Sumter County Case No. 2018 MM 2236

Announcement of No Information filed by Sumter County ASA Robert Underkofler III following the filing of my attached Motion to Dismiss.

2. **State of Florida v. Melissa B. Figler**, Sumter County Case No. 2018 MM 2222

Negotiated plea after filing the attached Motion in Limine.

3. **Driskill v. Driskill**, Lake County Case No. 2007 DR 1690

Supplemental Final Judgment signed by Judge Mark Hill from my proposed Supplemental Final Judgment (with a couple changes). Judge Hill asked me and Kelly Johnson, attorney for the former husband, to submit proposed orders. My proposed Final Judgment is attached.



IN THE COUNTY COURT OF THE FIFTH JUDICIAL CIRCUIT,  
OF THE STATE OF FLORIDA, IN AND FOR SUMTER COUNTY

STATE OF FLORIDA

CASE NO. 2018-MM-002236-A  
AGENCY #: SCSO SCSO18OFF005376

VS.

ANDREA ESTEFANIA MOSCOSO-MERA/

CHARGE:  
I POSSESSION OF CANNABIS - 20 GRAMS  
OR LESS

ANNOUNCEMENT OF NO INFORMATION

Comes now the State of Florida, by and through its undersigned Assistant State Attorney, and  
announces that it will file no information in the above entitled cause based on the following grounds:

EVIDENCE LEGALLY INSUFFICIENT TO PROVE GUILT

DATED this the 22nd day of February, 2019.

I HEREBY CERTIFY that a copy of the above has been furnished to Judy A Stewart, PO Box  
278, Fax 352-508-5019, Eustis, FL 32727, by hand or mail delivery or electronic service this 22<sup>nd</sup> day of  
February, 2019.

BRAD KING  
STATE ATTORNEY  
FIFTH JUDICIAL CIRCUIT OF FLORIDA

BY /s/ Robert J Underkofler III  
Robert J Underkofler III  
Assistant State Attorney  
Fla. Bar # 1011121  
215 E. McCollum Ave, Suite 102  
Bushnell, FL 33513-5636  
(352) 569-6650  
EServiceSumter@sao5.org

IN THE COUNTY COURT OF THE  
FIFTH JUDICIAL CIRCUIT, IN AND  
FOR SUMTER COUNTY, FLORIDA

STATE OF FLORIDA,  
Plaintiff,

CASE NO. 2018 MM 2236

v.

ANDREA E. MOSCOSO,  
Defendant.

**MOTION TO DISMISS**

COMES NOW, ANDREA E. MOSCOSO, the Defendant by and through her undersigned counsel, pursuant to 3.190(c)(4) Florida Rules of Criminal Procedure, hereby respectfully filing this Motion to Dismiss and in support thereof would state as follows:

1. The Defendant was arrested on November 3, 2018, by the Sumter County Sheriff's Department, charging the Defendant with Possession of Marijuana less than 20 grams.
2. On November 3, 2018, Deputy A. McCaig of the Sumter County Sheriff's Department stopped a motor vehicle for speeding in which the Defendant was the driver.
3. Law enforcement began a search of the motor vehicle after being advised by Deputy C. Garritty that K-9 Benny alerted to the odor of narcotics within the vehicle.
4. Deputy McCaig and Deputy Sanchez searched the motor vehicle. According to the Offense Report, Deputy McCaig located a "clear plastic tube in the driver's side 'cubby hole' with what appeared to be a hand rolled cigarette with the word 'Futurola' written on it".
5. The Defendant owns the vehicle that was stopped and was driving the vehicle at the time of the stop, but she is not the sole driver of that car. The Defendant has often allowed others to use her vehicle. Additionally, the Defendant also part-time works as a Lyft driver, having had multiple people in her car.
6. The Defendant was not alone in the motor vehicle and did not have exclusive use of the car as she had a passenger with her at the time of the stop.
7. In fact, the warning citation issued by Deputy McCaig for speeding was erroneously written to the passenger and not to the Defendant who was actually the driver.

8. There is no evidence that the Defendant had actual possession of the contraband. Therefore, the State must prove constructive possession. In order to prove constructive possession, the State has to prove that the Defendant had dominion and control over the contraband, was aware that it existed and knew of its illicit nature.

9. There is no material disputed facts and the undisputed facts do not establish a prima facie case of guilt against the defendant. In this case, the State cannot establish a prima facie case of possession against the Defendant even when the facts are viewed in the light most favorable to the State. There are countless appellate decisions that support this position. Here are recent examples:

a. Smith v. State, 123 So.3d 656 (Fla. 2d DCA 2013). In *Smith*, law enforcement conducted a traffic stop of a vehicle that Smith was driving along with a passenger. Upon conducting an inventory search of the vehicle, contraband was found. The Court held in that case that because Smith was not in actual possession of the controlled substance or paraphernalia, the State was required to prove his constructive possession and to establish constructive possession, the State was required to prove that Smith had knowledge of the contraband as well as dominion and control over it. It went on to state that had the location of where the contraband was found to have been in Smith's exclusive possession, then knowledge and control could be inferred. However, it further states that because he was traveling with a passenger, knowledge and control could not be inferred and had to be proven by independent proof and that mere proximity to the contraband is insufficient in itself to meet that burden. In *Smith*, the Court found independent proof of the Defendant's knowledge and control by his actions fumbling with items behind a visor and his nervous appearance. The Court further states that nervousness by itself does not provide legally sufficient evidence of dominion or control because the nervousness could be simply attributed to the fact that Smith's vehicle had been stopped. Similar to *Smith*, the vehicle in the instant case, in which the Defendant was riding in at the time of the stop was stopped by law enforcement, contraband was found, and she was traveling with a passenger. Further, unlike *Smith*, there is no evidence that the Defendant in this case was acting nervous or had been reaching or doing any suspicious movements and because of that, knowledge and control cannot be inferred. The State is unable to provide independent proof beyond mere proximity.

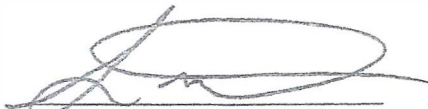
b. Lester v. State, 891 So.2d 1219 (Fla. 2d DCA 2005). In *Lester*, the Court held that even though evidence showed the Defendant had knowledge of the contraband, the State failed to establish his dominion and control over it, failing to establish constructive possession. Unlike *Lester*, the State is not able to establish that the Defendant had any knowledge of the contraband and similar to *Lester*, the State is unable to establish dominion and control.

10. The facts in this case fail to establish knowledge, dominion or control by the Defendant as the vehicle was jointly occupied at the time it was searched, the contraband was not in plain view and there is no independent evidence that the Defendant knew of its presence. Therefore, a dismissal is appropriate.

11. The State may argue that "the jury should decide" whether the Defendant possessed the contraband. The Defendant concedes that constructive possession cases involve the defendants' knowledge or state of mind, and so they are often the province of the jury. But in this case, it would be a waste of time and judicial resources to conduct a trial when there is a total absence of evidence to establish constructive possession and therefore, a judge may dismiss the charge pursuant to Fla. R. Crim. P. 3.190(c)(4). For example, see Ellis v. State, 346 So.2d 1044 (Fla. App., 1977), which is an example of this. In that case, the Court reasoned that "no reasonable jury could have concluded the defendant was in possession given that other people had access to the home where drugs were found". Likewise, a jury could not conclude the Defendant herein was in possession as she was not alone in the vehicle, allowed others to use her vehicle and worked part-time as a Lyft driver having multiple people in her vehicle. Additionally, there is no independent proof or evidence that establishes knowledge of the contraband.

WHEREFORE, the Defendant by and through her undersigned attorney, respectfully requests this Honorable Court grant her Motion to Dismiss.

DATED THIS 31 day of January, 2019.

  
ANDREA MOSCOSO

  
JUDY A. STEWART  
Attorney at Law  
PO Box 278  
Eustis, FL 32727-0278  
(352) 742-4777  
Judy@judystewartlaw.com  
Florida Bar #0057477

STATE OF FLORIDA  
COUNTY OF LAKE

I HEREBY CERTIFY that on this day, before me, personally appeared ANDREA MOSCOSO, personally known to me and she swore to and before me that she executed said instrument for the purposes stated therein and that the facts are true and correct.

WITNESS MY HAND and official seal on this 31<sup>st</sup> day of January, 2019.

Judy A. Stewart  
NOTARY PUBLIC  
My Commission Expires:



CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 31<sup>st</sup> day of January, 2019, a copy of the foregoing has been furnished to the **STATE ATTORNEY'S OFFICE**, 323 N. Lawrence Street, Bushnell, FL 33513, by:

\_\_\_\_\_ hand delivery, and/or

\_\_\_\_\_ U.S. Mail, and/or

X electronic notification to eservicesumter@sao5.org

Judy A. Stewart  
JUDY A. STEWART  
Attorney at Law

IN THE COUNTY COURT OF THE  
FIFTH JUDICIAL CIRCUIT, IN AND  
FOR SUMTER COUNTY, FLORIDA

STATE OF FLORIDA,  
Plaintiff,

v.

MELISSA B. FIGLER,  
Defendant.

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CASE NO. 2018 MM 2222

MOTION IN LIMINE

COMES NOW, MELISSA B. FIGLER, the Defendant by and through her undersigned attorney, respectfully moving this Honorable Court for an Order in Limine instructing the State of Florida, and any of its attorneys or witnesses to refrain from making any direct or indirect mention whatsoever at trial before the jury of the matters herein set forth, without first obtaining permission from the Court outside the presence and/or hearing of the jury, on the grounds that said matters are incompetent, irrelevant, or immaterial to the issues involved herein and will only serve to unfairly prejudice the jurors against the Defendant:

1. Any mention, testimony or reports from the Department of Children and Families by the State as it is not relevant to the arrest of the Defendant. It was prior to and/or after the fact of the alleged incident. It would simply bolster the State's case and even if relevant, it would be highly prejudicial to the Defendant.
2. Any mention, testimony, etc., regarding any injunctions that may or may not exist as it is not relevant to the arrest or battery in this case and the State would only be seeking to admit it solely for the purpose of proving bad character or propensity of the Defendant. Florida Statute 90.404(2)(a) provides: "Similar fact evidence of other crimes, wrongs, or acts is admissible when relevant to prove a material fact in issue, including but not limited to proof of motive, opportunity, intent, preparation, plan, knowledge, identity or absence of mistake or accident, but it is *inadmissible* when the evidence is relevant solely to prove bad character or propensity."
3. Any mention, testimony or otherwise regarding David Aguirre or anyone else being the "victim".
4. Any mention, testimony or otherwise regarding the Defendant as being the "accused" or any other undermining terms.



5. Any and all statements made by 911 dispatchers describing the alleged incident as hearsay.

6. Any and all references or mention of any prior arrests of the Defendant prior to the alleged incident on October 31, 2018.

7. Any and all mention of or reference to any possible penalty that may result.

8. Any mention or reference to a need to punish the Defendant, send a message to the Defendant, or any other similar comments as they are irrelevant and highly prejudicial and unfair to the Defendant.

9. Any and all references, whether directly or by innuendo, asking the jurors to place themselves in David Aguirre or anyone else's position.

10. Any and all references, whether directly or by innuendo, advising the jurors that they can ignore or disregard the law as it is given by the Court and reach a decision based on anything other than the law as applied to the facts in this case.

11. Any and all references, whether directly or by innuendo, concerning the State's opinion about the veracity or credibility of any of the witnesses called to testify or any of the evidence at trial.

12. Any argument regarding the State's personal opinion about the charges and the propriety of the charges.

13. Any improper displays of emotion in front of the jury, including but not limited to crying or breaking down during argument. *Russell, Inc. v. Trento*, 445 So.2d 390 (3d DCA 1984). Proper procedure in the event that counsel feels overwhelming emotion is to turn away from the jury and request a recess.

14. Any and all disparaging remarks or comments about opposing counsel.

15. Any mention or testimony regarding the family law case including but not limited to timeshare between the parties concerning their minor children.

16. Any mention of or testimony regarding Molly Aguirre's pregnancy as it is irrelevant to this incident and would be highly prejudicial to the Defendant.

17. Any hearsay evidence stated by Molly Aguirre in her 911 calls to law enforcement.

18. Redaction of any audio or video excluding the information contained in this motion.

19. Exclusion of the evidence is required due to lack of relevance. 90.402, Fla. Stat. (2018).

20. Exclusion of any or all of the evidence described above is required as the value of such evidence is substantially outweighed by the danger of unfair prejudice, confusion of the issues, misleading the jury, and would serve only to inflame the jury. 90.403, Fla. Stat. (2018).

21. Exclusion of any or all of the evidence described above is required as improper character evidence introduced to show propensity. 90.404(2), Fla. Stat. (2018);

22. Exclusion of any or all of the above-referenced statements is required as the statements are inadmissible hearsay not covered by any hearsay exception. 90.803(1), Fla. Stat. (2018); and 90.803(2), Fla. Stat. (2018).

23. Exclusion of any reference to David Aguirre or any other person as a “victim” is required as the term “victim” assumes the truth of controverted facts and unduly prejudices the Defendant by inflaming the jury and depriving the jury of its fact-finding function.

WHEREFORE, the Defendant by and through her undersigned attorney, respectfully requests this Honorable Court enter an Order excluding any and all evidence, testimony or reference to the above-described information at the trial of this case.

DATED THIS 24<sup>th</sup> day of April, 2019.

/s/ Judy A. Stewart

JUDY A. STEWART  
Attorney at Law  
PO Box 278  
Eustis, FL 32727-0278  
(352) 742-4777  
Judy@judystewartlaw.com  
Florida Bar #0057477

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 24<sup>th</sup> day of April, 2019, a copy of the foregoing has been furnished to the **STATE ATTORNEY’S OFFICE**, 323 N. Lawrence Street, Bushnell, FL 33513, by electronic notification to: [eservicesumter@sao5.org](mailto:eservicesumter@sao5.org)

/s/ Judy A. Stewart

JUDY A. STEWART  
Attorney at Law

IN THE CIRCUIT COURT OF THE  
FIFTH JUDICIAL CIRCUIT, IN AND  
FOR LAKE COUNTY, FLORIDA

IN RE: THE FORMER MARRIAGE OF

CASE NO. 2007 DR 1690

PHILIS M. DRISKILL,  
Petitioner/Former Wife,  
and

KIRK A. DRISKILL,  
Respondent/Former Husband.

---

SUPPLEMENTAL FINAL JUDGMENT

UPON THIS CAUSE, coming before this Court for trial on January 31, 2018, on the Former Husband's Supplemental Petition for Modification of Alimony and the Former Wife's Supplemental Counter-Petition for Modification of Alimony, with the Court having heard testimony from the parties and having reviewed all evidence presented, the Court finds:

1. A Final Judgment of Dissolution of Marriage dissolving the parties' marriage was entered on October 26, 2009. At the time the Final Judgment was entered, the Former Husband's income was established at \$81,742.00 and the Former Wife's income was imputed at \$20,467.00 per year.
2. In that Final Judgment, the Court found that the Former Wife established a need for alimony and the Former Husband was ordered to pay the Former Wife permanent, periodic alimony in the amount of \$1,500.00 per month.
3. The Former Husband filed his Supplemental Petition for Modification of his alimony obligation in January 2017. At the time the Former Husband filed his petition, he was still working but alleged an inability to work and pay his required alimony therefore seeking to modify or terminate the obligation.
4. The Former Wife filed a Counter-Petition seeking an increase in her alimony based on her increased needs. The Former Wife has continuously worked for the Lake County School Board in a position that requires an Associate of Arts degree, which she has, and has earned less than the imputed \$20,467.00 each year since entry of the Final Judgment. The Former Wife testified that her income at the end of 2016 was \$15,826.00.

5. The Former Husband testified that his 2017 W2 shows a total income for the year in the amount of \$74,723.15 but also testified that he was back to work. The Former Husband's tax returns from 2013 through 2016 and his testimony concerning his income for 2017 shows an average income of \$107,295.49 per year for the past five years. The Former Husband's tax return for the end of 2016 shows his income at \$112,247.28.

The Court recognizes that in post-judgment proceedings, the Court must consider all relevant factors in determining proper alimony under 61.08 (2) Florida Statute. After reviewing the applicable factors and applying them to the testimony and evidence the Court determines there has been no substantial change in circumstances of the parties since the entry of the last judgment.

THEREFORE, it is hereby

ORDERED AND ADJUDGED that:

1. The Former Husband's Supplemental Petition is denied. The Former Husband made significantly more money than the \$81,742.00 provided in the Final Judgment for more than four years prior to 2017. Alimony was calculated at the time of the divorce based on \$81,742.00.

2. The Former Husband, as petitioner, has the burden to prove a significant change of circumstances for modification of alimony. The Court in Weiser v. Weiser, 657 So.2d 1276 (Fla. 4<sup>th</sup> DCA 1995) stated that to terminate an alimony obligation, the payor must prove a permanent inability to pay the amount ordered in the judgment or an inability to pay any amount. Also, Mastromonico v. Mastromonico, 685 So.2d 74 (Fla. 1<sup>st</sup> DCA 1997). In that case, the Court states that neither a reduction in the payor's income nor an increase in the payee's income alone justifies a downward modification. It must be substantial. In the present case, at the time the Supplemental Petition was filed in January 2017, the Former Husband was working, not on administrative leave or short-term disability, and no significant change of circumstance had occurred warranting a lowering or termination of his support obligation to the Former Wife; it was premature. At trial, the Former Husband provided no documentary evidence indicating that he is unable to continue working or has a permanent inability to pay the amount ordered or even any reduced amount; additionally, at the time of trial, the Former Husband was not retired, testified that he went back to work, and actually gets overtime.

3. The Former Wife has a continued need for support from the Former Husband, which he is well able to provide. Since entry of the Final Judgment in this case, the Former Wife has worked a job that she is qualified for but has been unable to earn the imputed income amount attributed to her at the time of the divorce, which was \$20,467.00.

4. The Former Wife's Supplemental Counter-Petition is denied. The Former Husband shall continue to pay the Former Wife's alimony as previously ordered.

Payments are to be made payable to the State of Florida Disbursement Unit, PO Box 8500, Tallahassee, FL 32314-8500, together with the statutory Clerk's service charge of 4% of the payment or \$5.25, which is less, except that no fee shall be less than \$1.00. Payments must include the case number and names of the payor and payee for proper identification. Payments shall continue in like amounts on the 1<sup>st</sup> day of each month thereafter until one of the parties dies or the Former Wife remarries, whichever shall occur first, whereupon payments shall terminate.

Both parties are required to immediately inform the State of Florida, at the above address, of any change of name or address. In addition, the payor shall also inform the State, in writing, of any change of employment or other source of income, supplying the name of the employer, income source and mailing address.

5. The Former Wife sought payment of her attorney's fees in defending herself in this cause. The Court finds the Former Wife's attorney's fees up to trial was \$2500.00, with the additional time spent at trial and documentation following trial at the rate of \$250.00 per hour, the Court finds the Former Wife's total attorney's fees through Final Judgment to be approximately \$4,000.00. The Court finds she has a need and the Former Husband is able to pay towards her attorney's fees in the amount of \$2000.00. Said payment of attorney's fees shall be made payable to the Law Office of Judy A. Stewart, P.A. and delivered to the Former Wife's attorney at 311 E. Main Street, Tavares, FL 32778 or mailed to PO Box 278, Eustis, FL 32727-0278 within ninety (90) days from the date of this order.

6. This Court retains jurisdiction to enforce this Supplemental Final Judgment.

DONE AND ORDERED in Tavares, Lake County, on this 32 day of March, 2018.

  
\_\_\_\_\_  
THE HONORABLE MARK J. HILL  
Judge of the Circuit Court

CC: [Judy@judystewartlaw.com](mailto:Judy@judystewartlaw.com)  
[kjohnson@kjlawpa.com](mailto:kjohnson@kjlawpa.com)



IN THE CIRCUIT COURT OF THE  
FIFTH JUDICIAL CIRCUIT, IN AND  
FOR LAKE COUNTY, FLORIDA

IN RE: THE FORMER MARRIAGE OF

CASE NO. 2007 DR 1690

PHILIS M. DRISKILL,  
Petitioner/Former Wife,  
and

KIRK A. DRISKILL,  
Respondent/Former Husband.

SUPPLEMENTAL FINAL JUDGMENT

UPON THIS CAUSE, coming before this Court for trial on January 31, 2018, on the Former Husband's Supplemental Petition for Modification of Alimony and the Former Wife's Supplemental Counter-Petition for Modification of Alimony, with the Court having heard testimony from the parties and having reviewed all evidence presented, the Court finds:

1. A Final Judgment of Dissolution of Marriage dissolving the parties' marriage was entered on October 26, 2009. At the time the Final Judgment was entered, the Former Husband's income was established at \$81,742.00 and the Former Wife's income was imputed at \$20,467.00 per year.
2. In that Final Judgment, the Court found that the Former Wife established a need for alimony and the Former Husband was ordered to pay the Former Wife permanent, periodic alimony in the amount of \$1,500.00 per month.
3. The Former Husband filed his Supplemental Petition for Modification of his alimony obligation in January 2017. At the time the Former Husband filed his petition, he was still working but alleged an inability to work and pay his required alimony therefore seeking to modify or terminate the obligation.
4. The Former Wife filed a Counter-Petition seeking an increase in her alimony based on her increased needs. The Former Wife has continuously worked for the Lake County School Board in a position that requires an Associate of Arts degree, which she has, and has earned less than the imputed \$20,467.00 each year since entry of the Final Judgment. The Former Wife testified that her income at the end of 2016 was \$15,826.00.

5. The Former Husband testified that his 2017 W2 shows a total income for the year in the amount of \$74,723.15 but also testified that he was back to work. The Former Husband's tax returns from 2013 through 2016 and his testimony concerning his income for 2017 shows an average income of \$107,295.49 per year for the past five years. The Former Husband's tax return for the end of 2016 shows his income at \$112,247.28.

THEREFORE, it is hereby

ORDERED AND ADJUDGED that:

1. The Former Husband's Supplemental Petition is denied. The Former Husband made significantly more money than the \$81,742.00 provided in the Final Judgment for more than four years prior to 2017. Alimony was calculated at the time of the divorce based on \$81,742.00.

2. The Former Husband, as petitioner, has the burden to prove a significant change of circumstances for modification of alimony. The Court in Weiser v. Weiser, 657 So.2d 1276 (Fla. 4<sup>th</sup> DCA 1995) stated that to terminate an alimony obligation, the payor must prove a permanent inability to pay the amount ordered in the judgment or an inability to pay any amount. Also, Mastromonico v. Mastromonico, 685 So.2d 74 (Fla. 1<sup>st</sup> DCA 1997). In that case, the Court states that neither a reduction in the payor's income nor an increase in the payee's income alone justifies a downward modification. It must be substantial. In the present case, at the time the Supplemental Petition was filed in January 2017, the Former Husband was working, not on administrative leave or short-term disability, and no significant change of circumstance had occurred warranting a lowering or termination of his support obligation to the Former Wife. It was premature. At trial, the Former Husband provided no documentary evidence indicating that he is unable to continue working or has a permanent inability to pay the amount ordered or even any reduced amount. Additionally, at the time of trial, the Former Husband was not retired, testified that he went back to work, and actually gets overtime.

3. The Former Wife has a continued need for support from the Former Husband, which he is well able to provide. Since entry of the Final Judgment in this case, the Former Wife has worked a job that she is qualified for but has been unable to earn the imputed income amount attributed to her at the time of the divorce, which was \$20,467.00.

4. The Former Wife's Supplemental Counter-Petition is granted. The Former Wife's income is found by this Court to be \$\_\_\_\_\_ and the Former Husband's income is found by this Court to be \$\_\_\_\_\_. The Former Husband shall pay the Former Wife permanent and periodic alimony in the amount of \$\_\_\_\_\_ per month, beginning March 1, 2018.



Payments are to be made payable to the State of Florida Disbursement Unit, PO Box 8500, Tallahassee, FL 32314-8500, together with the statutory Clerk's service charge of 4% of the payment or \$5.25, which is less, except that no fee shall be less than \$1.00. Payments must include the case number and names of the payor and payee for proper identification. Payments shall continue in like amounts on the 1<sup>st</sup> day of each month thereafter until one of the parties dies or the Former Wife remarries, whichever shall occur first, whereupon payments shall terminate.

Both parties are required to immediately inform the State of Florida, at the above address, of any change of name or address. In addition, the payor shall also inform the State, in writing, of any change of employment or other source of income, supplying the name of the employer, income source and mailing address.

5. The Former Wife sought payment of her attorney's fees in defending herself in this cause. The Court finds the Former Wife's attorney's fees up to trial was \$2500.00, with the additional time spent at trial and documentation following trial at the rate of \$250.00 per hour, the Court finds the Former Wife's total attorney's fees through Final Judgment to be approximately \$4,000.00. The Court finds she has a need and the Former Husband is able to pay towards her attorney's fees in the amount of \$\_\_\_\_\_. Said payment of attorney's fees shall be made payable to the Law Office of Judy A. Stewart, P.A. and delivered to the Former Wife's attorney at 311 E. Main Street, Tavares, FL 32778 or mailed to PO Box 278, Eustis, FL 32727-0278 within ninety (90) days from the date of this order.

6. This Court retains jurisdiction to enforce this Supplemental Final Judgment.

DONE AND ORDERED in Tavares, Lake County, on this \_\_\_\_ day of \_\_\_\_\_, 2018.

---

THE HONORABLE MARK J. HILL  
Judge of the Circuit Court

CC: [Judy@judystewartlaw.com](mailto:Judy@judystewartlaw.com)  
[kjohnson@kjlawpa.com](mailto:kjohnson@kjlawpa.com)

|  |           |  |                         |  |                             |   |  |
|--|-----------|--|-------------------------|--|-----------------------------|---|--|
| Your first name and initial<br><b>Steven J.</b>  |           | Last name<br><b>Stewart</b>  |                         | Deceased<br><b>06/24/18</b>  |                             | Your social security number<br><b>***-**-4255</b> |  |
| Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind <input type="checkbox"/> |           |  |                         |  |                             |   |  |
| If joint return, spouse's first name and initial<br><b>Judy A.</b>   |           | Last name<br><b>Stewart</b>  |                         | Spouse's social security number<br><b>***-**-7746</b>  |                             |   |  |
| Spouse standard deduction: <input type="checkbox"/> Spouse is blind <input type="checkbox"/>   |           | <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> |                         | <input checked="" type="checkbox"/> Full-year health care coverage or exempt (see instr.)                      |                             |   |  |
| Home address (number and street). If you have a P.O. box, see instructions.<br><b>616 S Ohio Blvd</b>  |           | Apt. no.   |                         | Presidential Election Campaign (see instr.) <input type="checkbox"/> You <input type="checkbox"/> Spouse       |                             |   |  |
| City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.<br><b>Eustis FL 32726</b>  |           |  |                         | If more than four dependents, see instr. and <input checked="" type="checkbox"/> here <input type="checkbox"/> |                             |   |  |
| Dependents (see instructions):   |           | (2) Social security number   | (3) Relationship to you | (4) <input checked="" type="checkbox"/> if qualifies for (see instr.)  |                             |   |  |
| (1) First name   | Last name |  |                         | Child tax credit   | Credit for other dependents |   |  |
|  |           |  |                         |  |                             |   |  |
|  |           |  |                         |  |                             |   |  |
|  |           |  |                         |  |                             |   |  |

## Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|   |   |  |  |   |
|---|---|--|--|---|
| Joint return? See instructions. Keep a copy for your records. | Your signature<br><b>Filing as surviving spouse</b>     | Date   | Your occupation<br><b>Salaried</b>     | If the IRS sent you an Identity Protection PIN, enter it here (see instr.) <input type="text"/> |
|   | Spouse's signature. If a joint return, both must sign.  | Date   | Spouse's occupation<br><b>Attorney</b> | If the IRS sent you an Identity Protection PIN, enter it here (see instr.) <input type="text"/> |
| <b>Paid Preparer Use Only</b>                                 | Preparer's name<br><b>R. Scott McCullough, EA</b>       | Preparer's signature<br><i>R. Scott McCullough</i> | PTIN<br><b>*****</b>                   | Check if:<br><input checked="" type="checkbox"/> 3rd Party Designee                             |
|   | Firm's name <b>Logan, Bowyer &amp; McCullough, P.A.</b> | Firm's EIN<br><b>**-***4152</b>                    | <input type="checkbox"/> Self-employed |   |
|   | Firm's address <b>2310 S Bay St</b>                     | Phone no.<br><b>352-483-1100</b>                   |  |   |
|   | Firm's address <b>Eustis FL 32726-6361</b>              |  |  |   |

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

Form **1040** (2018)

Form 1040 (2018) **Steven J. & Judy A. Stewart**

\*\*\*-\*\*-4255 Page 2

|     |  |     |        |
|-----|--|-----|--------|
| 1   | Wages, salaries, tips, etc. Attach Form(s) W-2   | 1   | 3,800  |
| 2a  | Tax-exempt interest  | 2a  |        |
| 3a  | Qualified dividends  | 3a  |        |
| 4a  | IRAs, pensions, and annuities  | 4a  |        |
| 5a  | Social security benefits   | 5a  | 8,628  |
| 6   | Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22   | 6   | 634    |
| 7   | Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise subtract Schedule 1, line 36, from line 6     | 7   | 4,434  |
| 8   | Standard deduction or itemized deductions (from Schedule A)  | 8   | 24,000 |
| 9   | Qualified business income deduction (see instructions)   | 9   |        |
| 10  | Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-   | 10  | 0      |
| 11  | a Tax (see instr.) 0 (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> ) | 11  | 0      |
| 12  | b Add any amount from Schedule 2 and check here  | 12  |        |
| 13  | a Child tax credit/credit for other dependents   | 13  | 0      |
| 14  | b Add any amount from Schedule 3 and check here  | 14  | 0      |
| 15  | Subtract line 12 from line 11. If zero or less, enter -0-  | 15  | 0      |
| 16  | Other taxes. Attach Schedule 4   | 16  | 350    |
| 17  | Total tax. Add lines 13 and 14   | 17  | 1,316  |
| 18  | Federal income tax withheld from Forms W-2 and 1099  | 18  | 1,666  |
| 19  | Refundable credits: a EIC (see instr.) 293 b Sch 8812  | 19  | 1,666  |
| 20a | c Form 8863  | 20a | 1,666  |
| 21  | Add any amount from Schedule 5 1,023   | 21  |        |
| 22  | Add lines 16 and 17. These are your total payments   | 22  |        |
| 23  | If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid  | 23  |        |
| 24  | Amount of line 19 you want refunded to you. If Form 8888 is attached, check here   | 24  |        |
| 25  | b Routing number 067014822 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings                                   | 25  |        |
| 26  | d Account number *****8459   | 26  |        |
| 27  | Amount of line 19 you want applied to your 2019 estimated tax  | 27  |        |
| 28  | Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions   | 28  |        |
| 29  | Estimated tax penalty (see instructions)   | 29  |        |

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

#### Standard Deduction for -

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

#### Refund

Direct deposit?  
See instructions.

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form 1040 (2018)

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. 01

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Name(s) shown on Form 1040

**Steven J. & Judy A. Stewart**

Your social security number

**\*\*\*-\*\*-4255**

|                                  |   |   |            |            |
|----------------------------------|---|---|------------|------------|
| <b>Additional<br/>Income</b>     | 1-9b  | Reserved  | 1-9b       |            |
|                                  | 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         |            |
|                                  | 13  | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶                              | 13         | <b>634</b> |
|                                  | 14  | Other gains or (losses). Attach Form 4797   | 14         |            |
|                                  | 15a   | Reserved  | 15b        |            |
|                                  | 16a   | Reserved  | 16b        |            |
|                                  | 17  | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E                       | 17         | <b>0</b>   |
|                                  | 18  | Farm income or (loss). Attach Schedule F  | 18         |            |
|                                  | 19  | Unemployment compensation   | 19         |            |
|                                  | 20a   | Reserved  | 20b        |            |
| 21                               | Other income. List type and amount ▶  | 21  |            |            |
| 22                               | Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 | 22  | <b>634</b> |            |
| <b>Adjustments<br/>to Income</b> | 23  | Educator expenses   | 23         |            |
|                                  | 24  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 | 24         |            |
|                                  | 25  | Health savings account deduction. Attach Form 8889  | 25         |            |
|                                  | 26  | Moving expenses for members of the Armed Forces. 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 b Recipient's SSN ▶  | 31a        |            |
|                                  | 32  | IRA deduction   | 32         |            |
|                                  | 33  | Student loan interest deduction   | 33         |            |
|                                  | 34  | Reserved  | 34         |            |
| 35                               | Reserved  | 35  |            |            |
| 36                               | Add lines 23 through 35   | 36  |            |            |

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

Schedule 1 (Form 1040) 2018

**SCHEDULE 5**  
(Form 1040)Department of the Treasury  
Internal Revenue Service**Other Payments and Refundable Credits**

OMB No. 1545-0074

**2018**Attachment  
Sequence No. 05

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Name(s) shown on Form 1040

**Steven J. & Judy A. Stewart**

Your social security number

**\*\*\*-\*\*-4255**

|  |       |   |       |       |
|--|-------|---|-------|-------|
| <b>Other Payments and Refundable Credits</b> | 65    | Reserved  | 65    |       |
|  | 66    | 2018 estimated tax payments and amount applied from 2017 return   | 66    |       |
|  | 67a   | Reserved  | 67a   |       |
|  | b     | Reserved  | 67b   |       |
|  | 68-69 | Reserved  | 68-69 |       |
|  | 70    | Net premium tax credit. Attach Form 8962  | 70    | 1,023 |
|  | 71    | Amount paid with request for extension to file (see instructions)   | 71    |       |
|  | 72    | Excess social security and tier 1 RRTA tax withheld   | 72    |       |
|  | 73    | Credit for federal tax on fuels. Attach Form 4136   | 73    |       |
|  | 74    | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> | 74    |       |
|  | 75    | Add the amounts in the far right column. These are your total other payments and refundable credits. Enter here and include on Form 1040, line 17 | 75    | 1,023 |

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

Schedule 5 (Form 1040) 2018



**SCHEDULE D**  
**(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

- ▶ Attach to Form 1040 or Form 1040NR.  
▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

**2018**  
Attachment  
Sequence No. **12**

Name(s) shown on return

**Steven J. & Judy A. Stewart**

Your social security number

**\*\*\*-\*\*-4255**

**Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)**

| See instructions for how to figure the amounts to enter on the lines below.<br>This form may be easier to complete if you round off cents to whole dollars.   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part I,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|----------------------------------|---------------------------------|---|---|
| <b>1a</b> 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).<br>However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b |                                  |                                 |   |   |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked  |                                  |                                 |   |   |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked   |                                  |                                 |   |   |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked   |                                  |                                 |   |   |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824   |                                  |                                 |   | <b>4</b>  |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1  |                                  |                                 |   | <b>5</b>  |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions   |                                  |                                 |   | <b>6</b> ( )  |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> 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  |                                  |                                 |   | <b>7</b> <b>0</b>   |

**Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)**

| See instructions for how to figure the amounts to enter on the lines below.<br>This form may be easier to complete if you round off cents to whole dollars.  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part II,<br>line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|----------------------------------|---------------------------------|--|---|
| <b>8a</b> 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).<br>However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b |                                  |                                 |  |   |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked   |                                  |                                 |  |   |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked  |                                  |                                 |  |   |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked   | <b>634</b>                       | <b>0</b>                        | <b>0</b>   | <b>634</b>  |
| <b>11</b> 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   |                                  |                                 |  | <b>11</b>   |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1   |                                  |                                 |  | <b>12</b>   |
| <b>13</b> Capital gain distributions. See the instructions   |                                  |                                 |  | <b>13</b>   |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions   |                                  |                                 |  | <b>14</b> ( )   |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back  |                                  |                                 |  | <b>15</b> <b>634</b>  |

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

Schedule D (Form 1040) 2018

## Steven J. &amp; Judy A. Stewart

\*\*\*-\*\*-4255

Schedule D (Form 1040) 2018

Page 2

**Part III** Summary**16** Combine lines 7 and 15 and enter the result**16****634**

- If line 16 is a **gain**, enter the amount from line 16 on Schedule 1 (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 Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.

**17** Are lines 15 and 16 both gains?

Yes. Go to line 18.



No. Skip lines 18 through 21, and go to line 22.

**18** If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet**18****19** If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet**19****20** Are lines 18 and 19 both zero or blank?Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.No. Complete the **Schedule D Tax Worksheet** in the instructions. Don't complete lines 21 and 22 below.**21** If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16; or
- (\$3,000), or if married filing separately, (\$1,500)

**21**

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

**22** Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).

No. Complete the rest of Form 1040 or Form 1040NR.

Schedule D (Form 1040) 2018



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

**Steven J. & Judy A. Stewart****\*\*\*-\*\*-4255**

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 generally long-term (see instructions). 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)<br>Description of property<br>(Example: 100 sh XYZ Co.)  | (b)<br>Date acquired<br>(Mo., day, yr.) | (c)<br>Date sold or<br>disposed of<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the Note below<br>and see Column (e)<br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g),<br>enter a code in column (f).<br>See the separate instructions. |                                | (h)<br>Gain or (loss).<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|---|--|---|---|--|--|--|--------------------------------|---|
|   |  |   |   |  |  | (f)<br>Code(s) from<br>instructions  | (g)<br>Amount of<br>adjustment |   |
|   | LT Gain on Excess Distributions  |   |   | 634  | 0  |  |                                | 634   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
|   |  |   |   |  |  |  |                                |   |
| 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 8a (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶ |   |   | 634  | 0  |  | 0                              | 634   |

**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.

## Schedule E (Form 1040) 2018

Attachment Sequence No. 13

Page 2

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

Your social security number

Steven J. &amp; Judy A. Stewart

\*\*\*-\*\*-4255

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II**

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

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, 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 basis computation is required | (f) Check if any amount is not at risk |
|----|----------------------------------|--|----------------------------------|------------------------------------|--|--|
| A  | Law Office of Judy A Stewart, PA | S  |                                  | **-***6254                         | <input checked="" type="checkbox"/>        |  |
| B  |                                  |  |                                  |                                    |  |  |
| C  |                                  |  |                                  |                                    |  |  |
| D  |                                  |  |                                  |                                    |  |  |

**Passive Income and Loss****Nonpassive Income and Loss**

|     | (g) Passive loss allowed<br>(attach Form 8582 if required)                    | (h) Passive income<br>from Schedule K-1 | (i) Nonpassive loss<br>from Schedule K-1 | (j) Section 179 expense<br>deduction from Form 4562 | (k) Nonpassive income<br>from Schedule K-1 |
|-----|---|---|--|---|--|
| A   | *   |   | 0  |   |  |
| B   |   |   |  |   |  |
| C   |   |   |  |   |  |
| D   |   |   |  |   |  |
| 29a | Totals  |   |  |   |  |
| b   | Totals  |   |  |   |  |
| 30  | Add columns (h) and (k) of line 29a   |   |  | 30  | 0  |
| 31  | Add columns (g), (i), and (j) of line 29b                                     |   |  | 31  | 0  |
| 32  | Total partnership and S corporation income or (loss). Combine lines 30 and 31 |   |  | 32  | 0  |

**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<br>(attach Form 8582 if required) | (d) Passive income<br>from Schedule K-1 | (e) Deduction or loss<br>from Schedule K-1 | (f) Other income from<br>Schedule K-1 |
|-----|---|---|--|---------------------------------------|
| A   |   |   |  |                                       |
| B   |   |   |  |                                       |
| 34a | Totals  |   |  |                                       |
| b   | Totals  |   |  |                                       |
| 35  | Add columns (d) and (f) of line 34a                                     |   | 35   |                                       |
| 36  | Add columns (c) and (e) of line 34b                                     |   | 36   |                                       |
| 37  | Total estate and trust income or (loss). Combine lines 35 and 36        |   | 37   |                                       |

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

| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from<br>Schedules Q, line 2c<br>(see instructions) | (d) Taxable income (net loss)<br>from Schedules Q, line 1b | (e) Income from<br>Schedules Q, line 3b |
|----|----------|------------------------------------|---|--|---|
|    |          |                                    |   |  |   |

- 39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

39

**Part V Summary**

|    |   |    |  |
|----|---|----|--|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below   | 40 |  |
| 41 | Total Income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18   | 41 |  |
| 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 AC; 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 |  |

\*Loss limited by basis

Name of policyholder (as shown on Form 1040)

**Steven J. Stewart**Social security number of  
policyholder ▶**\*\*\*-\*\*-4255****Section C. Long-Term Care (LTC) Insurance Contracts.** See *Filing Requirements for Section C* in the instructions before completing this section.

If more than one Section C is attached, check here ▶

14a Name of insured ▶ **Steven J Stewart** b Social security number of insured ▶ **\*\*\*-\*\*-4255**

15 In 2018, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? ☐ Yes ☒ No

16 Was the insured a terminally ill individual? ☒ Yes ☐ No

**Note:** If "Yes" and the only payments you received in 2018 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **17**

**Caution:** Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a qualified LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 21.

18 Enter the part of the amount on line 17 that is from qualified LTC insurance contracts **18**

19 Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions **19**

20 Add lines 18 and 19 **20**

**Note:** If you checked "Yes" on line 15 above, see *Multiple Payees* in the instructions before completing lines 21 through 25.

21 Multiply \$360 by the number of days in the LTC period **21**

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22**

23 Enter the larger of line 21 or line 22 **23**

24 Reimbursements for qualified LTC services provided for the insured during the LTC period **24**

**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

25 Per diem limitation. Subtract line 24 from line 23 **25**

26 Taxable payments. Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "LTC" and the amount **26** **0**



Form **4952****Investment Interest Expense Deduction**▶ Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

▶ Attach to your tax return.

OMB No. 1545-0191

**2018**Attachment  
Sequence No. **51**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Identifying number

**Steven J. & Judy A. Stewart****\*\*\*-\*\*-4255****Part I Total Investment Interest Expense**

|          |  |          |            |
|----------|--|----------|------------|
| <b>1</b> | Investment interest expense paid or accrued in 2018 (see instructions) | <b>1</b> |            |
| <b>2</b> | Disallowed investment interest expense from 2017 Form 4952, line 7     | <b>2</b> | <b>871</b> |
| <b>3</b> | <b>Total investment interest expense.</b> Add lines 1 and 2            | <b>3</b> | <b>871</b> |

**Part II Net Investment Income**

|           |   |           |  |          |
|-----------|---|-----------|--|----------|
| <b>4a</b> | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)  | <b>4a</b> |  |          |
| <b>4b</b> | Qualified dividends included on line 4a   | <b>4b</b> |  |          |
| <b>4c</b> | Subtract line 4b from line 4a   | <b>4c</b> |  |          |
| <b>4d</b> | Net gain from the disposition of property held for investment   | <b>4d</b> |  |          |
| <b>4e</b> | Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | <b>4e</b> |  |          |
| <b>4f</b> | Subtract line 4e from line 4d   | <b>4f</b> |  |          |
| <b>4g</b> | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)                       | <b>4g</b> |  |          |
| <b>4h</b> | Investment income. Add lines 4c, 4f, and 4g   | <b>4h</b> |  | <b>0</b> |
| <b>5</b>  | Investment expenses (see instructions)  | <b>5</b>  |  |          |
| <b>6</b>  | <b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-  | <b>6</b>  |  | <b>0</b> |

**Part III Investment Interest Expense Deduction**

|          |   |          |            |
|----------|---|----------|------------|
| <b>7</b> | Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0- | <b>7</b> | <b>871</b> |
| <b>8</b> | <b>Investment interest expense deduction.</b> Enter the smaller of line 3 or 6. See instructions                              | <b>8</b> | <b>0</b>   |

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2018)

**Alt. Min. Tax**  
**Investment Interest Expense Deduction**

OMB No. 1545-0191

Form **4952**▶ Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.

▶ Attach to your tax return.

**2018**Attachment  
Sequence No. **51**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Identifying number

**Steven J. & Judy A. Stewart****\*\*\*-\*\*-4255****Part I Total Investment Interest Expense**

|   |  |   |            |
|---|--|---|------------|
| 1 | Investment interest expense paid or accrued in 2018 (see instructions) | 1 |            |
| 2 | Disallowed investment interest expense from 2017 Form 4952, line 7     | 2 | <b>871</b> |
| 3 | Total investment interest expense. Add lines 1 and 2                   | 3 | <b>871</b> |

**Part II Net Investment Income**

|    |  |    |  |          |
|----|--|----|--|----------|
| 4a | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)         | 4a |  |          |
| 4b | Qualified dividends included on line 4a  | 4b |  |          |
| 4c | Subtract line 4b from line 4a  | 4c |  |          |
| 4d | Net gain from the disposition of property held for investment  | 4d |  |          |
| 4e | Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions) | 4e |  |          |
| 4f | Subtract line 4e from line 4d  | 4f |  |          |
| 4g | Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)                              | 4g |  |          |
| 4h | Investment income. Add lines 4c, 4f, and 4g  | 4h |  | <b>0</b> |
| 5  | Investment expenses (see instructions)   | 5  |  |          |
| 6  | Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-  | 6  |  | <b>0</b> |

**Part III Investment Interest Expense Deduction**

|   |   |   |            |
|---|---|---|------------|
| 7 | Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0- | 7 | <b>871</b> |
| 8 | Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions                                     | 8 | <b>0</b>   |

For Paperwork Reduction Act Notice, see page 4.

Form **4952** (2018)

Form **8962****Premium Tax Credit (PTC)**

OMB No. 1545-0074

**2018**Attachment  
Sequence No. **73**Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

Name shown on your return

**Steven J. Stewart**

Your social security number

**\*\*\*-\*\*-4255**You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

|    |  |    |        |
|----|--|----|--------|
| 1  | Tax family size. Enter your tax family size (see instructions)   | 1  | 2      |
| 2a | Modified AGI. Enter your modified AGI (see instructions)   | 2a | 13,062 |
| b  | Enter the total of your dependents' modified AGI (see instructions)  | 2b |        |
| 3  | Household income. Add the amounts on lines 2a and 2b (see instructions)  | 3  | 13,062 |
| 4  | Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC                                     | 4  | 16,240 |
| 5  | Household income as a percentage of federal poverty line (see instructions)  | 5  | 80 %   |
| 6  | Did you enter 401% on line 5? (See instructions if you entered less than 100%).<br><input checked="" type="checkbox"/> No. Continue to line 7.<br><input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount. |    |        |
| 7  | Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions  | 7  | 0.0201 |
| 8a | Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount  | 8a | 263    |
| b  | Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount  | 8b | 22     |

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

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?  
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
☐ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24. ☒ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

| Annual Calculation  | (a) Annual enrollment premiums (Form(s) 1095-A, line 33A)  | (b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)               | (c) Annual contribution amount (line 8a)  | (d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)  | (e) Annual premium tax credit allowed (smaller of (a) or (d))  | (f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)               |
|---------------------|--|--|---|--|--|--|
| 11 Annual Totals    |  |  |   |  |  |  |
| Monthly Calculation | (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)  | (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B) | (c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation) | (d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-) | (e) Monthly premium tax credit allowed (smaller of (a) or (d)) | (f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C) |
| 12 January          | 2,536  | 1,626  | 22  | 1,604  | 1,604  | 1,460  |
| 13 February         | 2,536  | 1,626  | 22  | 1,604  | 1,604  | 1,460  |
| 14 March            | 2,536  | 1,626  | 22  | 1,604  | 1,604  | 1,460  |
| 15 April            | 2,536  | 1,626  | 22  | 1,604  | 1,604  | 1,460  |
| 16 May              | 2,536  | 1,626  | 22  | 1,604  | 1,604  | 1,460  |
| 17 June             | 2,536  | 1,626  | 22  | 1,604  | 1,604  | 1,460  |
| 18 July             | 2,536  | 1,626  | 22  | 1,604  | 1,604  | 1,460  |
| 19 August           | 1,184  | 759  | 22  | 737  | 737  | 734  |
| 20 September        | 1,184  | 759  | 22  | 737  | 737  | 734  |
| 21 October          | 1,184  | 759  | 22  | 737  | 737  | 734  |
| 22 November         | 1,184  | 759  | 22  | 737  | 737  | 734  |
| 23 December         | 1,184  | 759  | 22  | 737  | 737  | 734  |
| 24                  | Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here   | 24   | 14,913  |  |  |  |
| 25                  | Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here   | 25   | 13,890  |  |  |  |
| 26                  | Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 | 26   | 1,023   |  |  |  |

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

|    |   |    |  |
|----|---|----|--|
| 27 | Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here                               | 27 |  |
| 28 | Repayment limitation (see instructions)   | 28 |  |
| 29 | Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44 | 29 |  |

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

Form **8962** (2018)



**Part IV Allocation of Policy Amounts**

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

**Allocation 1**

|  |   |                           |                            |   |
|--|---|---------------------------|----------------------------|---|
| 30   | (a) Policy Number (Form 1095-A, line 2) | (b) SSN of other taxpayer | (c) Allocation start month | (d) Allocation stop month                 |
| Allocation percentage applied to monthly amounts |   | (e) Premium Percentage    | (f) SLCSP Percentage       | (g) Advance Payment of the PTC Percentage |
|  |   |                           |                            |   |

**Allocation 2**

|  |   |                           |                            |   |
|--|---|---------------------------|----------------------------|---|
| 31   | (a) Policy Number (Form 1095-A, line 2) | (b) SSN of other taxpayer | (c) Allocation start month | (d) Allocation stop month                 |
| Allocation percentage applied to monthly amounts |   | (e) Premium Percentage    | (f) SLCSP Percentage       | (g) Advance Payment of the PTC Percentage |
|  |   |                           |                            |   |

**Allocation 3**

|  |   |                           |                            |   |
|--|---|---------------------------|----------------------------|---|
| 32   | (a) Policy Number (Form 1095-A, line 2) | (b) SSN of other taxpayer | (c) Allocation start month | (d) Allocation stop month                 |
| Allocation percentage applied to monthly amounts |   | (e) Premium Percentage    | (f) SLCSP Percentage       | (g) Advance Payment of the PTC Percentage |
|  |   |                           |                            |   |

**Allocation 4**

|  |   |                           |                            |   |
|--|---|---------------------------|----------------------------|---|
| 33   | (a) Policy Number (Form 1095-A, line 2) | (b) SSN of other taxpayer | (c) Allocation start month | (d) Allocation stop month                 |
| Allocation percentage applied to monthly amounts |   | (e) Premium Percentage    | (f) SLCSP Percentage       | (g) Advance Payment of the PTC Percentage |
|  |   |                           |                            |   |

34 Have you completed all policy amount allocations?

☐ Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ No. See the instructions to report additional policy amount allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9.

To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

|    |   |                             |   |                             |                            |
|----|---|-----------------------------|---|-----------------------------|----------------------------|
| 35 | Alternative entries for your SSN          | (a) Alternative family size | (b) Alternative monthly contribution amount | (c) Alternative start month | (d) Alternative stop month |
| 36 | Alternative entries for your spouse's SSN | (a) Alternative family size | (b) Alternative monthly contribution amount | (c) Alternative start month | (d) Alternative stop month |



Form **1040****Shareholder's Basis Worksheet Page 1****2018**

Name

**Judy A. Stewart**

Taxpayer Identification Number

**\*\*\*-\*\*-7746**Name of Entity **Law Office of Judy A Stewart, PA**EIN **\*\*-\*\*\*6254**Passive Activity Type **Not Passive**K1 Unit **1****Shareholder Stock Basis**

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero 1. 0
- Increases to stock basis**
2. Capital contributions 2. \_\_\_\_\_
3. Ordinary business income 3. \_\_\_\_\_
4. Net rental real estate income 4. \_\_\_\_\_
5. Other net rental income 5. \_\_\_\_\_
6. Interest, dividends and royalties 6. \_\_\_\_\_
7. Net capital gains 7. \_\_\_\_\_
8. Net section 1231 gain and ordinary business gain 8. \_\_\_\_\_
9. Tax-exempt interest and other tax-exempt income 9. \_\_\_\_\_
10. Other income 10. \_\_\_\_\_
11. Excess of deductions for depletion over basis of property (other than oil and gas) 11. \_\_\_\_\_
12. Other increases to stock basis 12. \_\_\_\_\_
13. Total increases to stock basis. Combine lines 2 through 12 13. 0
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here 14. \_\_\_\_\_
- Decreases to stock basis**
15. Distributions allowed **Total Distributions 634** 15. \_\_\_\_\_
16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0 - 16. 0
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2) 17. \_\_\_\_\_
18. Other decreases to stock basis 18. \_\_\_\_\_
19. Amount used to restore loan basis 19. \_\_\_\_\_
20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19 20. 0
21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero 21. 0

**Shareholder Loan Basis**

22. Beginning of year loan basis. Per IRC 1367(b)(2)(A) do not enter an amount below zero 22. \_\_\_\_\_
23. Loans to corporation 23. \_\_\_\_\_
24. Loan basis restored from line 19 above 24. \_\_\_\_\_
25. Other increases to loan basis 25. \_\_\_\_\_
26. Loan repayments from line 40 26. \_\_\_\_\_
27. Loan basis before losses and deductions. Combine lines 22 through 26 27. 0
28. Losses and deductions applied against loan basis. (See Shareholder Basis Worksheet Page 2) 28. \_\_\_\_\_
29. Other decreases to loan basis 29. \_\_\_\_\_
30. Total decreases to loan basis. Add lines 28 and 29 30. 0
31. Loan basis at the end of year (Subtract line 30 from line 27). Per IRC 1367(b)(2)(A) do not enter an amount below zero 31. 0
32. Stock and loan basis at the end of the year (Add lines 21 and line 31) 32. 0

**Gain Recognized on Excess Distributions**

33. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S) 33. 634
34. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18. 34. \_\_\_\_\_
35. Total gain recognized on excess distributions. (Subtract line 34 from line 33) 35. 634
- Sch D/8949, short-term capital gain \_\_\_\_\_ ● Sch D/8949, long-term capital gain 634

**Gain Recognized on Repayment of Shareholder Loan**

36. Loan basis at beginning of tax year 36. \_\_\_\_\_
37. Basis restored - amount used in prior years to offset losses 37. \_\_\_\_\_
38. Loan basis before loan repayment. Add line 36 and line 37 38. \_\_\_\_\_
39. Face amount of shareholder loan at beginning of tax year 39. \_\_\_\_\_
40. Loan repayments to shareholder during tax year 40. \_\_\_\_\_
41. Nontaxable return of loan basis. Divide line 38 by line 39 and multiply the result by line 40 41. \_\_\_\_\_
42. Gain recognized on repayment of shareholder loan (Subtract line 41 from line 40) 42. \_\_\_\_\_
- Sch D/8949, short-term capital gain \_\_\_\_\_
- Sch D/8949, long-term capital gain \_\_\_\_\_
- Ordinary income on Schedule E page 2 \_\_\_\_\_

| Form <b>1040</b>   | Shareholder's Basis Worksheet Page 2 |                      |               |         |                       |                          |         |                           | 2018                            |                       |
|--|--------------------------------------|----------------------|---------------|---------|-----------------------|--------------------------|---------|---------------------------|---------------------------------|-----------------------|
| Name <b>Judy A. Stewart</b>  |                                      |                      |               |         |                       |                          |         | Id No. <b>***-**-7746</b> |                                 |                       |
| Entity Name <b>Law Office of Judy A Stewart, PA</b> EIN <b>**-***6254</b> Passive Activity Type <b>Not Passive</b> |                                      |                      |               |         |                       |                          |         | K1 Unit <b>1</b>          |                                 |                       |
| Basis reduced by nondeductible items before loss and deduction items   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| <b>Loss Allocated to Shareholder Stock and Loan Basis</b>  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
|  | Suspended<br>Losses                  | Current<br>Year Loss | Total<br>Loss | Percent | Allowed<br>Stock Loss | Disallowed<br>Stock Loss | Percent | Allowed<br>Loan Loss      | Disallowed Loss<br>Carryforward | Total<br>Allowed Loss |
| Nondeductible noncapital exp<br>& oil/gas depletion deduction:   | 1,992                                | 902                  | 2,894         |         |                       | 2,894                    |         |                           |                                 |                       |
| Losses and deductions:   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Ordinary business loss   |                                      | 7,672                | 7,672         |         |                       | 7,672                    |         |                           | 7,672                           |                       |
| Net rental real estate loss  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Other net rental loss  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Short-term capital loss  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Long-term capital loss   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| 28% capital loss   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Section 1231 loss  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| 4797 - Ordinary loss   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Other portfolio loss   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| 1256 contracts and straddles   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Other losses - Schedule E  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Other losses - 1040 Sch 1  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Section 179 expense  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Cash contributions (60%/50%)   | 459                                  | 338                  | 797           |         |                       | 797                      |         |                           | 797                             |                       |
| Cash contributions (30%)   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Noncash contributions (50%)  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Noncash contributions (30%)  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Cap gain prop 50% org (30%)  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Cap gain prop (20%)  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Portfolio deductions (other)   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Investment interest expense  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Depletion  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Deductions-royalty income  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Section 59(e)(2) expenditures  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Preproductive period exp.  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Commercial revitalization ded  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Reforestation expense ded.   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Other deductions   |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Foreign taxes  |                                      |                      |               |         |                       |                          |         |                           |                                 |                       |
| Total losses and deductions  | 459                                  | 8,010                | 8,469         |         |                       | 8,469                    |         |                           | 8,469                           |                       |
| Total nonded and deductible items  | 2,451                                | 8,912                | 11,363        |         |                       | 11,363                   |         |                           | 8,469                           |                       |

Form **4952****Investment Income Worksheet****2018**

Name

**Steven J. & Judy A. Stewart**

Taxpayer Identification Number

**\*\*\*-\*\*-4255**

|   |                                   |    |     |
|---|-----------------------------------|----|-----|
| 1 Total investment interest expense   | Form 4952 Line 3                  | 1  | 871 |
| 2 Interest income   | 2                                 |    |     |
| 3 Dividend income   | 3                                 |    |     |
| 4 Schedule F and Form 4835 investment income  | 4                                 |    |     |
| 5 Schedule C investment income  | 5                                 |    |     |
| 6 K-1 Investment income adjustment  | 6                                 |    |     |
| 7 K1-T Investment income adjustment   | 7                                 |    |     |
| 8 Gross Royalty income  | 8                                 |    |     |
| 9 Other investment income   | 9                                 |    |     |
| 10 K-1/K1-T Portfolio income  | 10                                |    |     |
| 11 Net passive income recharacterized as nonpassive income  | 11                                |    |     |
| 12 PTP Investment inc, COD investment inc +/- adjustment from Screen 4952                                       | 12                                |    |     |
| 13 Add Line 2 through Line 12.  | Form 4952 Line 4a                 | 13 |     |
| 14 Qualified dividends included on Line 13.   | Form 4952 Line 4b                 | 14 |     |
| 15 Subtract Line 14 from Line 13.   | Form 4952 Line 4c                 | 15 |     |
| 16 Sch D non-business investment income +/- amount from Screens CO or 4952                                      | 16                                |    |     |
| 17 Capital gain distributions   | 17                                |    |     |
| 18 Net Like-kind capital gain or loss   | 18                                |    |     |
| 19 Net Installment capital gain   | 19                                |    |     |
| 20 Net K1-T capital gain or loss  | 20                                |    |     |
| 21 Net K-1 capital gain or loss   | 21                                |    |     |
| 22 Partner/Shareholder basis adjustment - net capital gain/loss   | 22                                |    |     |
| 23 Net Form 6781 capital gain or loss   | 23                                |    |     |
| 24 Adjustment from Screen 4952 and other adjustments  | 24                                |    |     |
| 25 Add Line 16 through Line 24. If result is a loss, enter zero.  | Form 4952 Line 4d                 | 25 | 0   |
| 26 Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952                                  | 26                                |    |     |
| 27 Capital gain distributions   | 27                                |    |     |
| 28 Long-term capital gain or loss from like-kind exchanges  | 28                                |    |     |
| 29 Long-term capital gain from installment sales  | 29                                |    |     |
| 30 Long-term capital gain or loss from Schedules K-1  | 30                                |    |     |
| 31 Partner/Shareholder basis adjustment - long-term capital gain/loss   | 31                                |    |     |
| 32 Long-term capital gain or loss from Schedules K1-T   | 32                                |    |     |
| 33 Long-term capital gains or losses from Form 6781   | 33                                |    |     |
| 34 Adjustment from Screen 4952  | 34                                |    |     |
| 35 Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.                               |                                   | 35 | 0   |
| 36 Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952                                  | 36                                |    |     |
| 37 Short-term capital gain or loss from like-kind exchanges   | 37                                |    |     |
| 38 Short-term capital gain from installment sales   | 38                                |    |     |
| 39 Short-term capital gain or loss from Schedules K-1   | 39                                |    |     |
| 40 Partner/Shareholder basis adjustment - short-term capital gain/loss  | 40                                |    |     |
| 41 Short-term capital gain or loss from Schedules K1-T  | 41                                |    |     |
| 42 Short-term capital gain or loss from Form 6781   | 42                                |    |     |
| 43 Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero. |                                   | 43 |     |
| 44 Subtract Line 43 from Line 35. If result is a loss, enter zero.  | Net capital gain from investments | 44 |     |
| 45 Enter the lesser of Line 25 or Line 44.  | Form 4952 Line 4e                 | 45 |     |
| 46 Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48.                              | Form 4952 Line 4f                 | 46 | 0   |
| 47 Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.                   | Form 4952 Line 4g                 | 47 |     |
| 48 Add Line 15, Line 46 and Line 47.  | Form 4952 Line 4h                 | 48 | 0   |
| 49 Investment expenses. Sum of bond premium amort exp not subject to 2% & royalty exp                           | Form 4952 Line 5                  | 49 |     |
| 50 Subtract investment expense from investment income. (Line 49 from Line 48)                                   | Form 4952 Line 6                  | 50 | 0   |
| 51 Subtract net investment income from total investment expense. (Line 50 from Line 1)                          | Form 4952 Line 7                  | 51 | 871 |
| 52 Investment interest expense deduction. Enter the smaller of Line 50 or Line 1.                               | Form 4952 Line 8                  | 52 | 0   |



Name  
**Steven J. & Judy A. Stewart**Taxpayer Identification Number  
**\*\*\*-\*\*-4255**

|    |  |                                       |    |     |
|----|--|---------------------------------------|----|-----|
| 1  | Total investment interest expense  | Form 4952-AMT Line 3                  | 1  | 871 |
| 2  | Interest income  | 2                                     |    |     |
| 3  | Dividend income  | 3                                     |    |     |
| 4  | Schedule F and Form 4835 investment income   | 4                                     |    |     |
| 5  | Schedule C investment income   | 5                                     |    |     |
| 6  | K-1 Investment income adjustment   | 6                                     |    |     |
| 7  | K1-T Investment income adjustment  | 7                                     |    |     |
| 8  | Gross Royalty income   | 8                                     |    |     |
| 9  | Other investment income  | 9                                     |    |     |
| 10 | K-1/K1-T Portfolio income  | 10                                    |    |     |
| 11 | Net passive income recharacterized as nonpassive income  | 11                                    |    |     |
| 12 | PTP Investment inc. COD investment inc +/- adjustment from Screen 4952                                       | 12                                    |    |     |
| 13 | Add Line 2 through Line 12.  | Form 4952-AMT Line 4a                 | 13 |     |
| 14 | Qualified dividends included on Line 13.   | Form 4952-AMT Line 4b                 | 14 |     |
| 15 | Subtract Line 14 from Line 13.   | Form 4952-AMT Line 4c                 | 15 |     |
| 16 | Sch D non-business investment income +/- amount from Screens CO or 4952                                      | 16                                    |    |     |
| 17 | Capital gain distributions   | 17                                    |    |     |
| 18 | Net Like-kind capital gain or loss   | 18                                    |    |     |
| 19 | Net Installment capital gain   | 19                                    |    |     |
| 20 | Net K1-T capital gain or loss  | 20                                    |    |     |
| 21 | Net K-1 capital gain or loss   | 21                                    |    |     |
| 22 | Partner/Shareholder basis adjustment - net capital gain/loss   | 22                                    |    |     |
| 23 | Net Form 6781 capital gain or loss   | 23                                    |    |     |
| 24 | Adjustment from Screen 4952 and other adjustments  | 24                                    |    |     |
| 25 | Add Line 16 through Line 24. If result is a loss, enter zero.  | Form 4952-AMT Line 4d                 | 25 | 0   |
| 26 | Sch D non-business l/t capital gain/loss +/- amount from Screens CO or 4952                                  | 26                                    |    |     |
| 27 | Capital gain distributions   | 27                                    |    |     |
| 28 | Long-term capital gain or loss from like-kind exchanges  | 28                                    |    |     |
| 29 | Long-term capital gain from installment sales  | 29                                    |    |     |
| 30 | Long-term capital gain or loss from Schedules K-1  | 30                                    |    |     |
| 31 | Partner/Shareholder basis adjustment - long-term capital gain/loss   | 31                                    |    |     |
| 32 | Long-term capital gain or loss from Schedules K1-T   | 32                                    |    |     |
| 33 | Long-term capital gains or losses from Form 6781   | 33                                    |    |     |
| 34 | Adjustment from Screen Misc  | 34                                    |    |     |
| 35 | Add Line 26 through Line 34. If result is a loss enter zero and go to Line 46.                               |                                       | 35 | 0   |
| 36 | Sch D non-business s/t capital gain/loss +/- amount from Screens CO or 4952                                  | 36                                    |    |     |
| 37 | Short-term capital gain or loss from like-kind exchanges   | 37                                    |    |     |
| 38 | Short-term capital gain from installment sales   | 38                                    |    |     |
| 39 | Short-term capital gain or loss from Schedules K-1   | 39                                    |    |     |
| 40 | Partner/Shareholder basis adjustment - short-term capital gain/loss  | 40                                    |    |     |
| 41 | Short-term capital gain or loss from Schedules K1-T  | 41                                    |    |     |
| 42 | Short-term capital gain or loss from Form 6781   | 42                                    |    |     |
| 43 | Add Line 36 through Line 42. If result is less than zero, enter as a positive number. Otherwise, enter zero. |                                       | 43 |     |
| 44 | Subtract Line 43 from Line 35. If result is a loss, enter zero.  | AMT Net capital gain from investments | 44 |     |
| 45 | Enter the lesser of Line 25 or Line 44.  | Form 4952-AMT Line 4e                 | 45 |     |
| 46 | Subtract Line 45 from Line 25. If less than zero, enter zero and go to Line 48.                              | Form 4952-AMT Line 4f                 | 46 | 0   |
| 47 | Enter all or part of the amount on Lines 14 and 45 that you wish to include in inv income.                   | Form 4952-AMT Line 4g                 | 47 |     |
| 48 | Add Line 15, Line 46 and Line 47.  | Form 4952-AMT Line 4h                 | 48 | 0   |
| 49 | Investment expenses. Sum of bond premium amort exp not subject to 2% & royalty exp                           | Form 4952-AMT Line 5                  | 49 |     |
| 50 | Subtract investment expense from investment income. (Line 49 from Line 48)                                   | Form 4952-AMT Line 6                  | 50 | 0   |
| 51 | Subtract net investment income from total investment expense. (Line 50 from Line 1)                          | Form 4952-AMT Line 7                  | 51 | 871 |
| 52 | Investment Interest expense deduction. Enter the smaller of Line 50 or Line 1.                               | Form 4952-AMT Line 8                  | 52 | 0   |

Form **1040****Roth IRA Worksheets****2018**

Name

Taxpayer Identification Number

**Steven J. & Judy A. Stewart****\*\*\*-\*\*-4255**

Taxpayer IRA

Spouse IRA

Modified adjusted gross income for Roth IRA contributions

**Roth IRA Contribution Worksheet**

|  |     |   |   |
|--|-----|---|---|
| 1. Enter your taxable compensation   | 1.  |   |   |
| 2. Enter the smaller of line 1 or \$5,500 (\$6,500 if 50 or older)   | 2.  |   |   |
| 3. Enter your total contributions to traditional IRAs for 2018   | 3.  |   |   |
| 4. Subtract line 3 from line 2   | 4.  |   |   |
| 5. Enter: \$199,000 if married filing jointly or qualifying widow(er); \$10,000 if married filing separately and you lived with your spouse at any time during the year. All other filers, enter \$135,000         | 5.  |   |   |
| 6. Enter your modified AGI for purposes of Roth IRAs   | 6.  |   |   |
| 7. Subtract line 6 from line 5. If zero or less, stop here; you may not contribute to a Roth IRA for 2018. See Recharacterizations on page 3 of Form 8606 instructions if you made Roth IRA contributions for 2018 | 7.  | 0 | 0 |
| 8. If line 5 above is \$135,000, enter \$15,000; otherwise, enter \$10,000. If line 7 is greater than or equal to line 8, skip lines 9 and 10, and enter the amount from line 4 on line 12                         | 8.  |   |   |
| 9. Divide line 7 by line 8 and enter the result as a decimal (rounded to at least 3 places). Do not enter more than "1.000"  | 9.  |   |   |
| 10. Multiply line 2 by line 9. If the result is not a multiple of \$10, round it up to the next multiple of \$10 (e.g., round \$611.40 to \$620)   | 10. |   |   |
| 11. Enter the greater of \$200 or the amount on line 10  | 11. |   |   |
| 12. Maximum 2018 Roth IRA contribution. Enter the smaller of line 4 or line 11. See Recharacterizations on page 3 of Form 8606 instructions if you contributed more than this amount to Roth IRAs for 2018         | 12. |   |   |

Taxpayer IRA

Spouse IRA

Modified adjusted gross income for Roth IRA conversions (does not include minimum required distributions)

**Worksheet for Determining Roth IRA Basis Amounts**

|  |     |   |       |
|--|-----|---|-------|
| 1. Basis in your Roth IRA contributions as of December 31, 2017.                     | 1.  |   | 3,000 |
| 2. Enter your Roth IRA contributions for 2018, adjusted for any recharacterizations. | 2.  |   |       |
| 3. Add lines 1 and 2.  | 3.  |   | 3,000 |
| 4. Enter the amount, if any, from Form 8606, line 19.                                | 4.  |   |       |
| 5. Contribution basis loss.  | 5.  |   |       |
| Basis in your Roth IRA contributions as of December 31, 2018.                        |     |   |       |
| 6. Subtract lines 4 and 5 from line 3. If zero or less, enter -0-                    | 6.  | 0 | 3,000 |
| 7. Basis in your Roth IRA conversions as of December 31, 2017.                       | 7.  |   |       |
| 8. Enter the amount(s), if any, from Form 8606 line 16.                              | 8.  |   |       |
| 9. Add lines 7 and 8.  | 9.  |   |       |
| 10. Enter the amount, if any, from Form 8606, line 23.                               | 10. |   |       |
| 11. Conversion basis loss.   | 11. |   |       |
| Basis in your Roth IRA conversions as of December 31, 2018.                          |     |   |       |
| 12. Subtract lines 10 and 11 from line 9. If zero or less, enter -0-                 | 12. | 0 | 0     |















Schedule **E****K-1 Reconciliation Worksheet - Qualified Business Income****2018**Name **Judy A. Stewart**Taxpayer Identification Number **\*\*\*-\*\*-7746**Entity Name **Law Office of Judy A Stewart, PA**EIN **\*\*--\*\*\*6254**Entity Type **S Corporation**Screen **K1**

K1 Unit

**1**

Activity

Passive Activity Type

Not Passive

Entire disposition of activity

| Qualified Business Income              | Current Year Amount | Basis Limitation | At-risk Limitation | Passive Limitation | Qualified Business Income |  |
|--|---------------------|------------------|--------------------|--------------------|---------------------------|--|
| K-1 Qualified business income          | -7,672              |                  |                    |                    | -7,672                    |  |
| Ordinary business income/-loss         |                     | 7,672            |                    |                    | 7,672                     |  |
| Net rental real estate income/-loss    |                     |                  |                    |                    |                           |  |
| Other net rental income/-loss          |                     |                  |                    |                    |                           |  |
| Section 179 expense                    |                     |                  |                    |                    |                           |  |
| Disallowed Section 179 expense         |                     |                  |                    |                    |                           |  |
| Depletion                              |                     |                  |                    |                    |                           |  |
| Section 59(e)(2) expenditures          |                     |                  |                    |                    |                           |  |
| Preproductive period expense           |                     |                  |                    |                    |                           |  |
| Reforestation expense deduct           |                     |                  |                    |                    |                           |  |
| Other deductions                       |                     |                  |                    |                    |                           |  |
| Other inc/loss - Schedule E            |                     |                  |                    |                    |                           |  |
| Dependent care benefits                |                     |                  |                    |                    |                           |  |
| 4797 ordinary income / -loss           |                     |                  |                    |                    |                           |  |
| Other income/-loss Form 1040           |                     |                  |                    |                    |                           |  |
| Unreimbursed partner's expenses        |                     |                  |                    |                    |                           |  |
| Debt financed acquisition              |                     |                  |                    |                    |                           |  |
| Deductible part of SE tax              |                     |                  |                    |                    |                           |  |
| Self-employed health insurance         |                     |                  |                    |                    |                           |  |
| Self-employed qualified plans deduct   |                     |                  |                    |                    |                           |  |
| Ordinary gains on distributions        |                     |                  |                    |                    |                           |  |
| <b>Total Qualified Business Income</b> | <b>-7,672</b>       | <b>7,672</b>     |                    |                    | <b>0</b>                  |  |

| Suspended Loss Carryforwards | Pre -TCJA Passive | Post- TCJA Passive | Pre -TCJA Basis | Post - TCJA Basis | Pre -TCJA At-Risk | Post- TCJA At-Risk | Other carryovers |
|------------------------------|-------------------|--------------------|-----------------|-------------------|-------------------|--------------------|------------------|
| Ordinary business loss       |                   |                    |                 | Basis 672         |                   |                    |                  |
| Net rental real estate loss  |                   |                    |                 |                   |                   |                    |                  |
| Other net rental loss        |                   |                    |                 |                   |                   |                    |                  |
| Section 179 expense          |                   |                    |                 |                   |                   |                    |                  |
| Depletion                    |                   |                    |                 |                   |                   |                    |                  |
| Section 59(e)(2) expenditure |                   |                    |                 |                   |                   |                    |                  |
| Preproductive period exp     |                   |                    |                 |                   |                   |                    |                  |
| Reforestation expense ded    |                   |                    |                 |                   |                   |                    |                  |
| Other deductions             |                   |                    |                 |                   |                   |                    |                  |
| Other losses - Schedule E    |                   |                    |                 |                   |                   |                    |                  |
| Dependent care expense       |                   |                    |                 |                   |                   |                    |                  |
| 4797 - Ordinary loss         |                   |                    |                 |                   |                   |                    |                  |
| Other losses - 1040 Sch 1    |                   |                    |                 |                   |                   |                    |                  |
| Section 1231 loss            |                   |                    |                 |                   |                   |                    |                  |



Form **1040****Schedule EIC Worksheet 1****2018**

Name

Taxpayer Identification Number

**Steven J. & Judy A. Stewart****\*\*\*-\*\*-4255****Worksheet 1. Investment Income****Interest and Dividends**

1. Enter any amount from Form 1040, line 2b. 1. \_\_\_\_\_
2. Enter any amount from Form 1040, line 2a plus any amount on Form 8814, line 1b. 2. \_\_\_\_\_
3. Enter any amount from Form 1040, line 3b. 3. \_\_\_\_\_
4. Enter the amount from Schedule 1 (Form 1040), line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. 4. \_\_\_\_\_

**Capital Gain Net Income**

5. Enter the amount from Schedule 1, line 13. If the amount on that line is a loss, enter -0-. 5. 634
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter zero. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) 6. \_\_\_\_\_
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter zero.) 7. 634

**Royalties and Rental Income from Personal Property**

8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 21. 8. \_\_\_\_\_
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 36. 9. \_\_\_\_\_
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter zero.) 10. \_\_\_\_\_

**Passive Activities**

11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain from a passive activity reported on Form 4797, line 10.) 11. \_\_\_\_\_
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss from a passive activity reported on Form 4797, line 10.) 12. \_\_\_\_\_
13. Combine the amounts on lines 11 and 12, above. (If the result is less than zero, enter -0-.) 13. 0
14. Add the amounts on lines 1, 2, 3, 4, 7, 10 and 13. Enter the total. This is your investment income. If the total is more than \$3,500, you cannot take the credit. 14. 634

**Worksheet 2. Earned Income**

1. Enter the amount from Form 1040, line 1. 1. 3,800
2. Enter any amount included on Form 1040, line 1, that is a taxable scholarship or fellowship grant not reported on Form W-2. 2. \_\_\_\_\_
3. Clergy. If you are a member of the clergy filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 1, enter that amount. 3. \_\_\_\_\_
4. Church employees. If you received wages as a church employee, enter any amount you included on both line 5a of Schedule SE and Form 1040, line 1. 4. \_\_\_\_\_
5. Enter any amount included on Form 1040, line 1, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same amount on the dotted line next to Form 1040, line 1.) This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received. 5. \_\_\_\_\_
6. Add the amounts on lines 2, 3, 4 and 5 of this worksheet. 6. \_\_\_\_\_
7. If you received nontaxable combat pay that you elect to include in earned income, enter the amount. 7. \_\_\_\_\_
8. Subtract line 6 of this worksheet from line 1. Add to this amount any nontaxable combat pay from line 7. This is your earned income. 8. 3,800

Form **1040****Schedule EIC Worksheet 2****2018**

Name

Taxpayer Identification Number

**Steven J. & Judy A. Stewart****\*\*\*-\*\*-4255****Earned Income Credit Worksheet B****1. Self-Employed, Clergy and People with Church Employee Income Filing Schedule SE**

- a. Enter the amount from Schedule SE, Section A, line 3, or  
Section B, line 3, whichever applies.

1a. \_\_\_\_\_

- b. Enter any amount from Schedule SE, Section B, line 4b and line 5a.

1b. \_\_\_\_\_

- c. Combine lines 1a and 1b

1c. \_\_\_\_\_

- d. Enter the amount from Schedule SE, Section A, line 6, or  
Section B, line 13, whichever applies.

1d. \_\_\_\_\_

- e. Subtract line 1d from line 1c.

1e. \_\_\_\_\_

**2. Self-Employed NOT Required To File Schedule SE**

Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

- a. Enter any net farm profit or (loss) from Schedule F, line 34, and from  
farm partnerships, Schedule K-1 (Form 1065), box 14, code A

2a. \_\_\_\_\_

- b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ,  
line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming)

2b. \_\_\_\_\_

- c. Combine lines 2a and 2b.

2c. \_\_\_\_\_

**3. Statutory Employees Filing Schedule C or C-EZ**

Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that  
you are filing as a statutory employee.

3. \_\_\_\_\_

**4. All filers Using EIC Worksheet B**

- a. Enter your earned income from Worksheet 2, line 8.

4a. 3,800

- b. Combine lines 1e, 2c, 3 and 4a. This is your total earned income.

4b. 3,800

Is the amount on line 4b less than:

- \$49,194 (\$54,884 for married filing jointly) if you have 3 or more qualifying children, or
- \$45,802 (\$51,492 for married filing jointly) if you have 2 qualifying children, or
- \$40,320 (\$46,010 for married filing jointly) if you have one qualifying child, or
- \$15,270 (\$20,950 for married filing jointly) if you do not have a qualifying child?
- YES. Continue on to line 5.
- NO. Stop, you cannot take the credit.

5. Look up the amount on line 4b above in the EIC Table in the instructions to find  
the credit. Use the correct column for your filing status and the number of children you have.  
Enter the credit here.

5. 293

6. Enter your adjusted gross income (Form 1040, line 7)

6. 4,434

Note: If the amounts on lines 4b and 6 are the same, skip line 7 and enter the amount from line 5 on line 8

7. If you have:

No qualifying children, is the amount on line 6 less than \$8,500 (\$14,200 if married filing jointly)?  
1 or more qualifying children, is the amount on line 6 less than \$18,700 (\$24,350 if married filing jointly)?

- YES. Leave line 7 blank; enter the amount from line 5 on line 8.
- NO. Look up the amount on line 6 in the EIC table in the instructions.

Use the correct column for your filing status and the number of children you have. Enter the credit here.

7. \_\_\_\_\_

8. Look at the amounts on lines 5 and 7. Then, enter the smaller amount on line 8.

8. 293

This is your earned income credit. Enter this amount on Form 1040, line 17a.

Name

Taxpayer Identification Number

Steven J. &amp; Judy A. Stewart

\*\*\*-\*\*-4255

If you are married filing separately and you lived apart from your spouse for all of 2018:

Form 1040: Enter "D" to the right of the word "benefits" on line 5a.

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable) 1. 8,628  
Also, enter this amount on Form 1040, line 5a.
2. Multiply line 1 by 50% (0.50). 2. 4,314
3. Add the amounts on Form 1040, lines 1, 2a, 2b, 3b, 4b, and Schedule 1, line 22.  
Also, enter the total of any exclusion/adjustments for Qualified U.S. savings bond interest (Form 8815, line 14),  
adoption benefits (Form 8839, line 28), foreign earned income or housing (Form 2555, lines 45 and 50),  
certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico 3. 4,434
4. Add lines 2 and 3 4. 8,748
5. Enter the total of the amounts from Schedule 1, lines 23 thru 32, plus adjust from Schedule 1, line 36, excluding DPAD. 5.
6. Subtract line 5 from line 4 6. 8,748
7. Enter \$25,000 (\$32,000 if married filing jointly; \$0 if married filing separately and you lived with your  
spouse at any time during 2018) 7. 32,000
8. Subtract line 7 from line 6. If zero or less, enter -0- 8. 0  
If line 8 is zero, stop here. None of your benefits are taxable. Enter -0- on Form 1040, line 5b.  
If you are married filing separately and you lived apart from your spouse for all of 2018, enter -0- on Form 1040, line 5b.  
If line 8 is more than zero, go to line 9.
9. Enter \$9,000 (\$12,000 if married filing jointly; \$0 if married filing separately and you lived with your spouse  
at any time during 2018) 9.
10. Subtract line 9 from line 8. If zero or less, enter -0- 10. 0
11. Enter the smaller of line 8 or line 9 11.
12. Enter one half of line 11 12.
13. Enter the smaller of line 2 or line 12 13.
14. Multiply line 10 by 85% (0.85). If line 10 is zero, enter -0- 14.
15. Add lines 13 and 14 15.
16. Multiply line 1 by 85% (0.85) 16.
17. Taxable benefits. Enter the smaller of line 15 or line 16. Also, enter this amount on Form 1040, line 5b. 17. 0

Note: If part of your benefits are taxable for 2018 and they include benefits paid in 2018 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. See Pub. 915 for details.



Form 4952 Worksheet, Line 1 - Investment Interest Expenses

| Description                 | Amount |
|-----------------------------|--------|
| Disallowed inv int exp - PY | \$ 871 |
| Total                       | \$ 871 |

Form 4952 AMT Worksheet, Line 1 - Investment Interest Expenses

| Description                 | Amount |
|-----------------------------|--------|
| Disallowed inv int exp - PY | \$ 871 |
| Total                       | \$ 871 |

Name

Steven J. &amp; Judy A. Stewart

Taxpayer Identification Number

\*\*\*-\*\*-4255

| T/S | Employer                           | Federal Wages | Federal Withheld | Soc Sec Wages |
|-----|------------------------------------|---------------|------------------|---------------|
| A   | S Law Office of Judy A Stewart, PA | 3,800         | 350              | 3,800         |
| B   |                                    |               |                  |               |
| C   |                                    |               |                  |               |
| D   |                                    |               |                  |               |
| E   |                                    |               |                  |               |
| F   |                                    |               |                  |               |
| G   |                                    |               |                  |               |
| H   |                                    |               |                  |               |
| I   |                                    |               |                  |               |
| J   |                                    |               |                  |               |
| K   |                                    |               |                  |               |
| L   |                                    |               |                  |               |
| M   |                                    |               |                  |               |
|     | Taxpayer                           |               |                  |               |
|     | Spouse                             | 3,800         | 350              | 3,800         |
|     | Totals                             | 3,800         | 350              | 3,800         |

|          | Soc Sec Withheld | Medicare Wages | Medicare Withheld | Soc Sec Tips | Allocated Tips | Dep Care Ben | Other, Box 14 |
|----------|------------------|----------------|-------------------|--------------|----------------|--------------|---------------|
| A        | 236              | 3,800          | 55                |              |                |              |               |
| B        |                  |                |                   |              |                |              |               |
| C        |                  |                |                   |              |                |              |               |
| D        |                  |                |                   |              |                |              |               |
| E        |                  |                |                   |              |                |              |               |
| F        |                  |                |                   |              |                |              |               |
| G        |                  |                |                   |              |                |              |               |
| H        |                  |                |                   |              |                |              |               |
| I        |                  |                |                   |              |                |              |               |
| J        |                  |                |                   |              |                |              |               |
| K        |                  |                |                   |              |                |              |               |
| L        |                  |                |                   |              |                |              |               |
| M        |                  |                |                   |              |                |              |               |
| Taxpayer |                  |                |                   |              |                |              |               |
| Spouse   | 236              | 3,800          | 55                |              |                |              |               |
| Totals   | 236              | 3,800          | 55                |              |                |              |               |

|          | State | State Wages | State Withheld | Name of Locality | Local Wages | Local Withheld |
|----------|-------|-------------|----------------|------------------|-------------|----------------|
| A        | FL    | 3,800       |                |                  |             |                |
| B        |       |             |                |                  |             |                |
| C        |       |             |                |                  |             |                |
| D        |       |             |                |                  |             |                |
| E        |       |             |                |                  |             |                |
| F        |       |             |                |                  |             |                |
| G        |       |             |                |                  |             |                |
| H        |       |             |                |                  |             |                |
| I        |       |             |                |                  |             |                |
| J        |       |             |                |                  |             |                |
| K        |       |             |                |                  |             |                |
| L        |       |             |                |                  |             |                |
| M        |       |             |                |                  |             |                |
| Taxpayer |       |             |                |                  |             |                |
| Spouse   |       | 3,800       |                |                  |             |                |
| Totals   |       | 3,800       |                |                  |             |                |

|   |                            |  |                            |   |                  |
|---|----------------------------|--|----------------------------|---|------------------|
|   |                            | a Employee's social security number  |                            | Copy B—To Be Filed With Employee's FEDERAL Tax Return.<br>OMB No. 1545-0008 |                  |
| b Employer identification number (EIN)<br>26-4416254  |                            | 1 Wages, tips, other compensation<br>3800.00   |                            | 2 Federal income tax withheld<br>350.00                                     |                  |
| c Employer's name, address, and ZIP code<br>LAW OFFICE OF JUDY A. STEWART, P.<br>LAW OFFICE OF JUDY A. STEWART, PA<br>PO BOX 278<br><br>EUSTIS FL 32727 |                            | 3 Social security wages<br>3800.00   |                            | 4 Social security tax withheld<br>235.60                                    |                  |
|   |                            | 5 Medicare wages and tips<br>3800.00   |                            | 6 Medicare tax withheld<br>55.10  |                  |
|   |                            | 7 Social security tips   |                            | 8 Allocated tips  |                  |
| d Control number  |                            | 9 Verification code  |                            | 10 Dependent care benefits  |                  |
| e Employee's name, address, and ZIP code<br>JUDY A STEWART<br><br>616 S. OHIO BLVD.<br>EUSTIS FL 32726  |                            | 11 Nonqualified plans  |                            | 12a See instructions for box 12   |                  |
|   |                            | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | 12b   |                  |
|   |                            | 14 Other   |                            | 12c   |                  |
|   |                            |  |                            | 12d   |                  |
| 15 State Employer's state ID number   | 16 State wages, tips, etc. | 17 State income tax  | 18 Local wages, tips, etc. | 19 Local income tax   | 20 Locality name |
|   |                            |  |                            |   |                  |

Form **W-2** Wage and Tax Statement

2018

Department of the Treasury - Internal Revenue Service

This information is being furnished to the Internal Revenue Service.

NTF 2582184  
BW2EEB

05-07-2019

To whom it may concern;

I am writing to recommend Judy Stewart for Judge.

I have known Judy for 20 years and have nothing but positive things to say. She was my lawyer a few times.

A neighbor three doors down for 15 years, I know all her family members. She is not only a neighbor but a true friend and a great listener and problem solver.

We have gone through a lot together - from child birth, sickness and deaths, happiness and sadness.

There is no doubt in my mind that Judy would be an excellent addition to our judicial system.

She is a very honest and truthful person. She has compassion when needed but can still tell you when you are wrong - but somehow still make you feel you will get through this.

Whenever she has advice it's always in your best interest. She carefully concerns the facts. And is unbiased on her job as a lawyer. She is a very compassion person.

Please don't hesitate on contacting me at -  
352-360-3392 or at annashauer8201@comcast.net

Regards, Ann Ashauer  
604 Ohio Blvd - Eustis.



# LovExtension – "Serving to Improve Life!"

Phone: (352) 669-1121  
PO Box 1095  
Umatilla, FL 32784



Fax: (352) 669-1121  
Website: [www.LovExtension.com](http://www.LovExtension.com)  
Email: [LindaK@LovExtension.com](mailto:LindaK@LovExtension.com)

February 13, 2019

Dear Mr. Schroth and Judicial Nominating Committee Members,

The names of many qualified and well-deserving applicants desiring to fill the vacant Circuit Judge positions will come before you.

As the Founding Director of LovExtension, a local non-profit for the elderly and disabled, we believe it is important to consider contributions and service in the community. This being said, I would like to speak on behalf of **Judy Stewart**.

Judy Stewart has served on our LovExtension Board of Directors since 2008. She has been diligent in her support and providing legal advice on matters coming before the Board. She has also offered to help answer legal questions for some of our low-income clients when needed (pro-bono). Judy has supported our organization financially, participated in fundraising activities, donated food, clothes, and medical equipment, and has participated as a caddy for quadriplegic bowling.

I also had the opportunity to witness first-hand how she took care of her terminally ill husband, taking him to appointments in Gainesville, and spending as much time as she possibly could with him. During this time, her clients were never neglected. This speaks volumes to her character and her ability to work under extreme pressure.

We believe the above shows that Judy Stewart has good perspectives on life and the ability to manage stressful situations well. We believe those are strong, necessary attributes for a Circuit Judge, and could be differentiators among the many qualified candidates.

We support Judy Stewart for Circuit Judge.

Sincerely,

A handwritten signature in cursive script that reads "Linda H. Krupski". The signature is fluid and elegant, with the first letters of each word being capitalized and prominent.

Linda H. Krupski, Founding Director  
LovExtension  
Nonprofit for the Elderly and Disabled



February 20, 2019

To Whom It May Concern:

My name is Angelo Manco. I currently work for David Jordan, Tax Collector for Lake County. I am also the owner of Angelo's Italian Restaurant in Tavares, Florida.

I am writing to recommend Judy Stewart for Lake County Circuit Judge. I have known Judy for many years. I know her to be a good person, fair, and honest. She has the knowledge and experiences that would make her a great choice and excellent judge for the citizens of the Fifth Judicial Circuit.

Please feel free to contact me if you have any questions.

Sincerely,

Angelo Manco  
2270 Vindale Road  
Tavares, FL 32778  
(352) 343-2757

McMaster & Associates Enterprises, LLC  
36430 Grand Island /Oaks Circle  
Grand Island, Florida 32735  
352-396-6694

[www.healthcarechuck.com](http://www.healthcarechuck.com)

February 15, 2019

Letter of Recommendation for Judy Stewart, Attorney

Judy is a highly motivated attorney that respects the law and uses her knowledge to take her clients down a very calculated path to garner a successful outcome.

Judy respects her clients and shows compassion and empathy in just the right portions to garner trust in what she can do for them.

Judy is active in the community and various B2B groups where she gains clients and is able to refer to others making her a valuable asset to the groups she participates in. She is family oriented sharing tales of her grandbaby that shows her love of family. She is there for those that need an ear and is a good friend to those who want.

As Judge, she will be fair but will apply the laws, as they should be. Judy Stewart would be a perfect pick for a judgeship. She knows the community and will serve it well.

Charles McMaster, MS, CEO  
McMaster & Associates Enterprises, LLC

To Whom This Concerns,

I'm writing a personal letter of recommendation regarding Judy Stewart. I have known her from years, both through personal and business interactions. I have found her to be very professional, pleasant, and upstanding, both in word and deed.

She has always been a person who I can rely on to act with integrity and honesty in every interaction. I would highly recommend her.

Sincerely,

Eddie Boscana

352.602.0568

[eddieboscana@gmail.com](mailto:eddieboscana@gmail.com)

PO Box 1404

Eustis, Fl. 32727

February 20, 2019

To Whom it May Concern:

It's my absolute pleasure to recommend Judy Stewart for Judge in Lake County, Florida.

I have known Judy for over seven years and have enjoyed getting to know her personally and consider her my friend.

I was a volunteer for her campaign when she ran for Lake County Judge, Group 2, in 2016. She was fierce competition and I was proud to represent her.

As an Attorney, Judy is honest, dependable, and incredibly hard-working. She believes in the law – is well versed in the law – and has always worked toward becoming a Judge in her community. Continuous self-improvement for a better good for others.

Her years of experience as an attorney has groomed her for the position of Judgeship. She has studied, she has represented....and she has proven herself among her peers.

Without a doubt, I highly recommend Judy Stewart for the position of Judge in Lake County, Florida.

Sincerely,

Vicki Paul  
Striking Effects Promotions  
2095 Bay Road, Mount Dora, FL 32757  
352-589-2255o/352-973-1241c  
[www.strikingeffects.com](http://www.strikingeffects.com)

**David D'Agostino  
28510 Tammi Drive  
Tavares, Fl 32778  
516-398-3134  
david@infinityaltamonte.com**

February 11, 2019

To Whom it May Concern,

I am writing in support of Judy Stewart's candidacy for Judge. My wife and I have known Judy both personally and professionally for several years. She is fair-minded, honest and extraordinarily knowledgeable in the law. Judy genuinely cares about those she works with and represents. Active and well known in our community, she is a good friend, an exemplary attorney and would make an excellent Judge.

Please feel free to contact me if there are any questions or information needed.

Thank you.

Sincerely,

*David D'Agostino*

David D'Agostino



811 North Grove  
Eustis, Florida 32726  
(352) 409-2290

February 13, 2019

To Whom It May Concern:

As a female local business owner and resident of Lake County, I would like to support and recommend Judy Stewart for a judicial position. My name is Terry Ross and I provide bookkeeping and accounting services to small business owners.

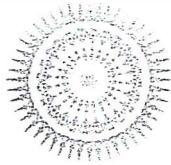
I have personally and professionally known Judy Stewart for over fifteen years. Judy Stewart is well qualified for this position. Her character and experience would be an asset to Lake County. Judy's involvement in the community, her years of experience in the legal industry working her way up the ranks, and her overall qualifications make her a wonderful choice. As a side note, I think Lake County would benefit from more women and diversity on the bench.

Please don't hesitate to call me if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Terry L. Ross". The signature is written in a cursive style with a large, stylized "T" and "R".

Terry L. Ross



*Passion Powered*

L E A D E R S H I P

INSPIRE • ENGAGE • THRIVE

February 13, 2019

To Whom It May Concern:

This letter serves as a recommendation for Judy Stewart as an applicant for the position of Judge. I have known Judy for almost a year through Business with Friends networking group.

There are many wonderful words to describe Judy. Yet, one stands out for me and that is perseverance. Judy's commitment to living a wonderful life, caring for her loved ones and friends, and her determination to educate and help others in a variety of legal matters is commendable and noteworthy.

Judy loves and knows the law. She would make a great Judge that will serve this community with fairness, integrity, understanding, and support.

Sincerely,

*Anita Torres*

Anita Torres, ACC, CEC, CPLP, MS

Certified Executive Leadership Coach

Organizational Learning & Performance Consultant

# BusinessMasters.Net

## Web Hosting and Design

12130 Nest Court  
Grand Island, FL 32735  
352-589-0051

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[www.BusinessMasters.Net](http://www.BusinessMasters.Net)

February 12, 2019

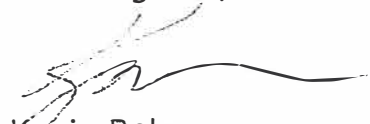
To whom it may concern,

I first met Judy Stewart in 2008 at a Chamber of Commerce event. Impressed with her from the start I invited her to join the Lake Business Leaders, a group of local business people who meet once a week to discuss and exchange business leads.

In these 11 years since that meeting I have had the pleasure of getting to know Judy through our community organizations, events and as a client and personal friend.

Judy has expressed a desire to become a judge. Having gotten to know her as I have, I believe her to be perfect for the position. She has demonstrated to me that she is honest, dependable, straight-forward, and addresses life's issues with a calm, level-headed approach. Perfect qualities for a judge!

Kind Regards,



Kevin Robson  
President, BusinessMasters.Net

**Hester Family Care and Bariatric Center**

**1 West Park Ave., Eustis, FL 32726**

**Ph (352)357-4629**

**Fax (352)602-7539**

2/19/19

To whom it may concern,

I have known Judy Stewart for several years. She too is a business owner here in Lake County. She is well liked and well respected. She is honest and hard working. As a life long resident of Eustis myself, I have been impressed with her honest interest in helping improve life in Lake County. I am writing with the upmost confidence to recommend Judy for a Judge's position should one become available.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith R. Hester", with a stylized flourish at the end.

Keith R. Hester, PA-C  
Owner, Hester Family Care & Bariatric Center



February 22, 2019

To Whom It May Concern:

I would like to lend my support to Judy Stewart in her calling to become a judge in Lake County. I've known Judy for over 5 years and have had time to admire her support to the community as a member of the Chamber of Commerce and supporter of small business. She is a firm and wise counselor, and a good mediator. She speaks softly, but when she speaks, people listen. She has a lot of patience, but she holds people accountable for their actions.

As Clerk for Precinct 32 in the Lake County Supervisor of Elections Office, I had to withdraw my public support for her candidacy for judge, but I was proud to cast my private vote for her. Judy will be fair and impartial, and her conduct has been and will always be a credit to the judicial system.

Sincerely,

Linda S King  
Aflac Benefit Counselor  
3001 Pinetree Road  
Eustis, FL 32726  
352-250-1141  
L2\_King@us.aflac.com



Alice Spilliard

1927 Heather St

Mount Dora, Fla. 32757

To whom this may concern:

It's my pleasure to recommend my dear friend Judy Stewart for a seat on the Judicial Circuit for Lake County Florida. I've known Judy for over 40 years and can attest to her strength of character and compassion for others. In being an owner of a business as an Attorney and a parent and grandparent, Judy is also an active member of the community. She would make an outstanding Judge on the circuit court for Lake County.

I first met Judy as a young teenager when our children were in school. She was so respectful to my husband and I that we decided she would be able to watch our children when we needed a baby sitter. Judy made it easy for us to leave our children with her as she was so trustworthy. We never had any doubts about leaving them with her. Now that we have grown older we have kept our friendship through our children.

As you know, Judy has built her reputation as a well known Attorney here in Lake County. She has compassion for people and always places their needs first. She's active in her community and church. Judy also loves being a mother and a grandparent.

Judy is a wonderful friend and a great person. She is thoughtful, reliable and trustworthy. She has worked so hard to get where she is today and she truly deserves this position.

Sincerely,

A handwritten signature in cursive script that reads "Alice Spilliard". The signature is written in dark ink and is positioned below the word "Sincerely,".

