

Shey McCurdy

Schodnicki11@gmail.com

443-614-1977



**APPLICATION FOR NOMINATION TO THE VOLUSIA COUNTY
COURT**

Instructions: Respond fully to the questions asked below. Please make all efforts to include your full answer to each question in this document. You may attach additional pages, as necessary, however it is discouraged. In addition to the application, you must provide a recent color photograph to help identify yourself.

Full Name: Shey Kathleen McCurdy **Social Security No.:** ██████████

Florida Bar No.: 0106103 **Date Admitted to Practice in Florida:** 10/7/2013

1. Please state your current employer and title, including any professional position and any public or judicial office you hold, your business address and telephone number.

Assistant City Attorney
210 Sams Avenue, Florida 32168
386-410-2620

2. Please state your current residential address, including city, county, and zip code. Indicate how long you have resided at this location and how long you have lived in Florida. Additionally, please provide a telephone number where you can be reached (preferably a cell phone number), and your preferred email address.

████████████████████
██
██████████

Length of residence: 10 years
Length of residence in Florida: 16 years

3. State your birthdate and place of birth.

February 11, 1983 in Baltimore, Maryland

4. Are you a registered voter in Florida (Y/N)? Yes

5. Please list all courts (including state bar admissions) and administrative bodies having special admissions requirements to which you have ever been admitted to practice, giving the dates of admission, and if applicable, state whether you have ever been suspended or resigned. Please explain the reason for any lapse in membership.

Florida Bar: Admitted to practice in 2013

6. Have you ever been known by any aliases? If so, please indicate and when you were known by such alias.

Shey Kathleen Chodnicki (maiden name)

EDUCATION:

7. List in reverse chronological order each secondary school, college, university, law school or any other institution of higher education attended and indicate for each the dates of attendance, whether a degree was received, the date the degree was received, class standing, and graduating GPA (if your class standing or graduating GPA is unknown, please request the same from such school).

College: Florida Southern College

GPA: 3.598

Class Standing: 79 out of 294

Graduated: Cum Laude

Law School: Barry University

GPA: 3.339

Class Standing: 13 out of 134, in the top 10% of class.

Graduated: Cum Laude

8. List and describe any organizations, clubs, fraternities or sororities, and extracurricular activities you engaged in during your higher education. For each, list any positions or titles you held and the dates of participation.

Habitat for Humanity- 2001- 2002

Zeta Tau Alpha Sorority- 2004-2005

Intramural Sports- 2001-2005

Law Review 2011-2013

Orange County Inns of Court- 2013

EMPLOYMENT:

9. List in reverse chronological order all full-time jobs or employment (including internships and clerkships) you have held since the age of 21. Include the name and address of the employer, job title(s) and dates of employment. For non-legal employment, please briefly describe the position and provide a business address and telephone number.

The Frog House Restaurant (Out of Business)

Server

16 Garfield Pkwy
Bethany Beach, DE 19930
2006

Advance Environmental Laboratories

Environmental Scientist
380 Northlake Blvd #1048,
Altamonte Springs, FL 32701
2006-2007

Florida Department of Law Enforcement

Forensic Technician
810 Fentress Boulevard
Daytona Beach, Florida
2007-2013

State Attorney Office for the 7th Judicial Circuit

Assistant State Attorney
251 North Ridgewood Avenue
Daytona Beach, Florida 32114
2014-2021

City of New Smyrna Beach

Assistant City Attorney
New Smyrna Beach
210 Sams Avenue
2021- Present

- 10.** 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.

After seven years of practicing criminal law as an Assistant State Attorney, I transitioned into local government law, where I have gained experience across a wide range of civil legal matters. My expertise encompasses contract law, real estate, foreclosure, police legal advising, public records law, the Sunshine Law, and other areas pertinent to city and local government operations.

Currently, I serve as legal counsel to the City of New Smyrna Beach, providing advisory services to various department heads on diverse legal issues. My primary responsibilities include offering legal guidance on police matters and advising the local planning and zoning boards. Additionally, I represent the city in both Code Enforcement Board and Special Magistrate meetings. My daily

tasks involve reviewing contracts, addressing police-related legal concerns, and managing a variety of other legal issues that arise within the city's operations

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

	Court		Area of Practice	
Federal Appellate	_____	%	Civil	<u>100 (2021- 2025)</u> %
Federal Trial	_____	%	Criminal	<u>100(2014-2021)</u> %
Federal Other	_____	%	Family	_____ %
State Appellate	_____	%	Probate	_____ %
State Trial	<u>100</u>	%	Other	_____ %
State Administrative	_____	%		
State Other	_____	%		
TOTAL	<u>100</u>	%	TOTAL	<u>100</u> %

If your appearance in court the last five years is substantially different from your prior practice, please provide a brief explanation:

Over the past two years, in my role as Assistant City Attorney, I have primarily appeared in Civil Circuit Court and Civil County Court, handling a broad range of legal matters on behalf of the City of New Smyrna Beach. Prior to this transition, I served as a Prosecutor, where my practice was exclusively focused on criminal law.

12. In your lifetime, how many (number) of the cases that you tried to verdict, judgment, or final decision were:

Jury?	<u>20</u>	Non-jury?	<u>2</u>
Arbitration?	_____	Administrative Bodies?	_____
Appellate?	_____		

13. Please list every case that you have argued (or substantially participated) in front of the United States Supreme Court, a United States Circuit Court, the Florida Supreme Court, or a Florida District Court of Appeal, providing the case name, jurisdiction, case number, date of argument, and the name(s), e-mail address(es), and telephone number(s) for opposing appellate counsel. If

there is a published opinion, please also include that citation. N/A

14. 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. N/A
15. 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 full. N/A
16. For your last six cases, which were tried to verdict or handled on appeal, either before a jury, judge, appellate panel, arbitration panel or any other administrative hearing officer, list the names, e-mail addresses, and telephone numbers of the trial/appellate counsel on all sides and court case numbers (include appellate cases). *This question is optional for sitting judges who have served five years or more.*

Wendall Dallarosa
2022 11411 MHDL
Risk Protection Order
Pro se defendant
Judge Rowe

Adrian Allen
2018 302415 CFDB
August 13, 2019- Trial to Verdict
Larry Powers, Assistant Public Defender (retired)- 386-214-1093
Lepoer77@earthlink.net

Charles Nicodemus
2019 302074 CFDB
November 6, 2019- Trial to Verdict
Brian Hyer- Assistant Public Defender, 386-239-7730
Hyer.brian@pd7.org

Luis Guilhermino Alves
2018 301990 CFDB
September 19, 2019
Brian Hyer- Assistant Public Defender, 386-239-7730
Hyer.brian@pd7.org

Calvin Neal
2018 306635 MMDB
July 27, 2018
Sarah Altes- Assistant Public Defender, 386-239-7730
A1tes.sara@pd7.org

- 17.** For your last six cases, which were either 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). *This question is optional for sitting judges who have served five years or more.*

At this time, I am unable to provide a detailed list of the last six criminal cases I resolved, as three years ago I handled a significant number of cases in a single resolution. However, I can confirm that I was responsible for resolving the majority of cases in collaboration with the Public Defenders on the docket to which I was assigned.

Currently, as an Assistant City Attorney, my courtroom appearances are generally limited. In many smaller municipalities, the role of the Assistant City Attorney primarily involves providing legal support to various departments within the city. Additionally, most cities contract out their tort litigation and employment law matters, which further limits my presence in the courtroom.

Brian Hyer- Assistant Public Defender, 386-239-7730, hyer.brian@pd7.org
Sarah Altes- Assistant Public Defender, 386-239-7730, altes.sarah@pd7.org
Michael Kapit- Assistant Public Defender, 386-239-7730, kapit.michael@pd7.org

Isadore Hyde; Risk Protection Order; Ariel Eiley; 2023-10831 MHDL; Stipulated to RPO;
hydelaw@gmail.com, 407-688-9711.

Michael Markovich
Quiet Title
2022 10117 CIDL
Judge Rowe
Rock Bailey
386-423-1110

Murphy Holdings, LLC v. City of New Smyrna Beach
Quiet Title
2024 11585 CIDL
Judge Rowe
Michael Hennen
(407) 203-1102

- 18.** During the last five years, on average, how many times per month have you appeared in Court or at administrative hearings? If during any period you have appeared in court with greater frequency than during the last five years, indicate the period during which you appeared with greater frequency and succinctly explain.

From 2019 to 2021, I appeared in court daily as an Assistant State Attorney. My court appearances ranged from arraignments, pre-trial hearings, docket soundings, violation of probation hearings, and hearings for motions filed. Since transitioning to city and local government law, my court appearances have become less frequent, typically ranging from two to four times per month, depending on the scheduling of hearings or the filing of Risk Protection Orders set for hearing.

- 19.** If Questions 16, 17, and 18 do not apply to your practice, please list your last six major transactions or other legal matters that were resolved, listing the names, e-mail addresses, and telephone numbers of the other party counsel. N/A

- 20.** During the last five years, if your practice was greater than 50% personal injury, workers' compensation or professional malpractice, what percentage of your work was in representation of plaintiffs or defendants? N/A

- 21.** List and describe the five most significant cases which you personally litigated giving the case style, number, court and judge, the date of the case, the names, e-mail addresses, and telephone numbers of the other attorneys involved, 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.

Throughout my career as a prosecutor, I have resolved thousands of cases. While many cases stand out in my mind, I often can't recall the specific names or case numbers due to the way cases are handled in the prosecutorial process. What stands out to me, however, is the significance of each case. Every case matters, whether it's significant to a defendant, a victim, or both. During my time at the State Attorney's Office, I saw how a case could profoundly impact someone's life—whether it involved time spent incarcerated, a victim's newfound freedom from domestic violence, or even something as simple as someone finally obtaining a driver's license after years without one. Even the smallest victories can have a powerful effect on an individual's life. While I may not always remember the names or case details, the real impact lies in the difference I made in someone's life. The cases that resonate most are those where I can see that my involvement helped someone move forward or improve their life.

While I cannot remember the case style or the defendants name I do remember the facts of the case I have handled and which have left a impacted on me.

One case I handled in front of retired Judge Campbell, involved a woman who had been severely beaten by her then-boyfriend. Her nose had been broken, and she managed to escape, seeking help at neighboring houses. The police arrived shortly after, but by that time, her abuser had fled. He was apprehended later that night. The victim, however, was unwilling to move forward with the case due to personal struggles, including addiction and the loss of custody of her child. She was not in the right state of mind to pursue the criminal case. Despite this, given the severity of her injuries and the circumstances of the case, I chose not to dismiss it for lack of victim cooperation. Instead, I sought alternative ways to introduce evidence and proceeded with the case to prosecute the defendant for the crime he committed. The morning of jury selection, the victim again requested that the case be dismissed, citing fear of retribution. Nevertheless, I remained committed to achieving either a plea or a verdict, even if it resulted in a possible not guilty outcome due to the lack of victim participation. Ultimately, understanding that I would not dismiss the case, the defendant chose to enter a plea and was convicted of domestic violence, receiving a sentence of 12 months of probation. The victim was able to maintain sobriety and reconnect with her daughter, providing her with the opportunity to rebuild her life.

In another case I managed after being transferred to felony court in front of Judge Craig, the defendant was facing four burglary charges related to stealing items from vehicles and storage units. These were non-violent offenses that had been unresolved for two years prior to my involvement. Based on the defendant's criminal history, he scored for state prison, and most prosecutors would have pursued that option. However, after collaborating with the public defender, Sarah Altes, we negotiated an alternative sentence involving a lengthy probation period that required restitution to the victims. This decision was based on the defendant's efforts to improve his life during the case, including proof of attending treatment, securing gainful employment, and showing genuine progress. Taking a chance on probation was a calculated risk, aimed at supporting the defendant's rehabilitation and helping the victims recover restitution. After the case was resolved, the defense attorney informed me that the defendant had continued his employment, reconnected with his children, and was making restitution payments to the victims. By offering him the chance to prove his commitment to change, I not only impacted his life in a meaningful way, but I also positively affected his children's lives and ensured the victims received compensation for their losses. Had I followed the recommendations on the scoresheet and sentenced him to prison, he would likely have been released without rehabilitation, potentially returning to criminal behavior. Instead, I opted to support his transformation, which ultimately allowed him to become a contributing member of society.

One of the last cases I handled in felony court was before either Judge Zambrano. Due to the courthouse closure during the COVID-19 pandemic, many trials were delayed, resulting in a backlog of cases that required resolution. The State Attorney's Office, the Defense Bar, and the Chief Judge collaborated to establish a docket for trial cases. I was assigned a case that had been pending for three years, involving a defendant charged with grand theft. The victim, a 24-year-old man, had purchased a car from the defendant via Craigslist for \$20,000 in cash. They met at a local gas station, where the victim inspected the car, reviewed the paperwork, and test drove the vehicle before finalizing the deal. However, when the victim attempted to register the car, he discovered that the vehicle had been stolen, and the VIN had been altered. As a result, the victim lost \$20,000. Unfortunately, the case had slipped through the cracks under the previous prosecutor, and the defense attorney was asserting that we had

the wrong defendant. Forensic testing conducted on the case did not directly link the defendant to the crime. However, both the victim and his mother separately identified the defendant in a photo lineup, and there was other circumstantial evidence suggesting the defendant's involvement. Before jury selection, we held a pretrial hearing to review the case and discuss trial scheduling and argue motion in limine. During the hearing, I presented the strength of the case and outlined the evidence that led the State to charge this defendant. After this was presented in open court, the defendant offered to resolve the case. I accepted a resolution that included full restitution to the victim in exchange for a time-served offer. The Defendant present a cashier check for \$20,000 the following Monday and the case was resolved prior to jury selection. This case had a significant impact on me, not only because I was able to secure full restitution for the victim, who had been out \$20,000 for years, but also because it demonstrated the importance of thoroughly reviewing all the evidence and presenting it clearly to the defendant. This approach led to a successful resolution, even in a case where forensic results were inconsistent and may have led a jury to question the defendant's involvement. The victim, being only 24 years old, desperately needed the money, and the outcome was a meaningful achievement for both him and the state. In the end, the State was able to obtain a plea agreement, which might not have been possible if the case had proceeded to trial with conflicting forensic evidence.

- 22.** Attach at least two, but no more than three, examples of legal writing which you personally wrote. If you have not personally written any legal documents recently, you may attach a writing sample 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

- 23.** Have you ever held judicial office or been a candidate for judicial office? If so, state the court(s) involved, the dates of service or dates of candidacy, and any election results. **No**
- 24.** If you have previously submitted a questionnaire or application to this or any other judicial nominating commission, please give the name(s) of the commission, the approximate date(s) of each submission, and indicate if your name was certified to the Governor's Office for consideration.

In August of 2023, I submitted an application to this Judicial Nominating Committee, lead by Terrence White, for consideration for Judge Schumann or Judge Campbell's vacant spots for County Court Judge.

- 25.** List any prior quasi-judicial service, including the agency or entity, dates of service, position(s) held, and a brief description of the issues you heard.
- 26.** If you have prior judicial or quasi-judicial experience, please list the following information:
- (i) the names, phone numbers and addresses of six attorneys who appeared before you on matters of substance;

- (ii) the approximate number and nature of the cases you handled during your tenure;
- (iii) the citations of any published opinions; and
- (iv) descriptions of the five most significant cases you have tried or heard, identifying the citation or style, attorneys involved, dates of the case, and the reason you believe these cases to be significant.

- 27.** Provide citations and a brief summary of all of your orders or opinions where your decision was reversed by a reviewing court or where your judgment was affirmed with significant criticism of your substantive or procedural rulings. If any of the opinions listed were not officially reported, attach copies of the opinions. **N/A**
- 28.** Provide citations for significant opinions on federal or state constitutional issues, together with the citation to appellate court rulings on such opinions. If any of the opinions listed were not officially reported, attach copies of the opinions. **N/A**
- 29.** Has a complaint about you ever been made to the Judicial Qualifications Commission? If so, give the date, describe the complaint, whether or not there was a finding of probable cause, whether or not you have appeared before the Commission, and its resolution. **N/A**
- 30.** Have you ever held an attorney in contempt? If so, for each instance state the name of the attorney, case style for the matter in question, approximate date and describe the circumstances. **No**
- 31.** Have you ever held or been a candidate for any other public office? If so, state the office, location, dates of service or candidacy, and any election results. **No**

NON-LEGAL BUSINESS INVOLVEMENT

- 32.** 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. **N/A**
- 33.** Since being admitted to the Bar, have you ever engaged in any occupation, business or profession other than the practice of law? If so, explain and provide dates. If you received any compensation of any kind outside the practice of law during this time, please list the amount of compensation received. **No**

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. **N/A**

PROFESSIONAL ACCOMPLISHMENTS AND OTHER ACTIVITIES

- 35.** List the titles, publishers, and dates of any books, articles, reports, letters to the editor, editorial pieces, or other published materials you have written or edited, including materials published only on the Internet. Attach a copy of each listed or provide a URL at which a copy can be accessed. **N/A**
- 36.** List any reports, memoranda or policy statements you prepared or contributed to the preparation of on behalf of any bar association, committee, conference, or organization of which you were or are a member. Provide the name of the entity, the date published, and a summary of the document. To the extent you have the document, please attach a copy or provide a URL at which a copy can be accessed. **N/A**
- 37.** List any speeches or talks you have delivered, including commencement speeches, remarks, interviews, lectures, panel discussions, conferences, political speeches, and question-and-answer sessions. Include the date and place they were delivered, the sponsor of the presentation, and a summary of the presentation. If there are any readily available press reports, a transcript or recording, please attach a copy or provide a URL at which a copy can be accessed. **N/A**
- 38.** Have you ever taught a course at an institution of higher education or a bar association? If so, provide the course title, a description of the course subject matter, the institution at which you taught, and the dates of teaching. If you have a syllabus for each course, please provide. **N/A**
- 39.** List any fellowships, honorary degrees, academic or professional honors, honorary society memberships, military awards, and any other special recognition for outstanding service or achievement. Include the date received and the presenting entity or organization. **N/A**
- 40.** Do you have a Martindale-Hubbell rating? If so, what is it and when was it earned? **No**
- 41.** List all bar associations, legal, and judicial-related committees of which you are or have been a member. For each, please provide dates of membership or participation. Also, for each indicate any office you have held and the dates of office.
- Volusia Bar Association- Member since 2023 to present
Volusia Flagler Women's Law Association- 2012-2013
Dunn Blount American Inns of Courts 2024
- 42.** List all professional, business, fraternal, scholarly, civic, charitable, or other organizations, other than those listed in the previous question to which you belong, or to which you have belonged

since graduating law school. For each, please provide dates of membership or participation and indicate any office you have held and the dates of office. **N/A**

MOVE Daytona- 2021

PTA- 2022-2023

43. Do you now or have you ever belonged to a 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 (other than a church, synagogue, mosque or other religious institution), national origin, or sex (other than an educational institution, fraternity or sorority)? If so, state 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**

44. Please describe any significant pro bono legal work you have done in the past 10 years, giving dates of service. **N/A**

45. Please describe any hobbies or other vocational interests.

I am a member of a local Crossfit gym and have attended a few local Crossfit competitions.

Attending local Art festivals

Reading

46. Please state whether you have served or currently serve in the military, including your dates of service, branch, highest rank, and type of discharge. **N/A**

47. Please provide links to all social media and blog accounts you currently maintain, including, but not limited to, Facebook, Twitter, LinkedIn, and Instagram.

<https://www.facebook.com/schodnicki>

<https://www.instagram.com/schodnicki11/#>

www.linkedin.com/in/shey-mccurdy-66004984

FAMILY BACKGROUND

48. Please state your current marital status. If you are currently married, please list your spouse's name, current occupation, including employer, and the date of the marriage. If you have ever been divorced, please state for each former spouse their name, current address, current telephone number, the date and place of the divorce and court and case number information.

Married on June 23, 2007

Brian McCurdy

Food Sales Representative
Good Food Services

49. If you have children, please list their names and ages. If your children are over 18 years of age, please list their current occupation, residential address, and a current telephone number.

████████████████████
████████████████████

CRIMINAL AND MISCELLANEOUS ACTIONS

50. Have you ever been convicted of a felony or misdemeanor, including adjudications of guilt withheld? If so, please list and provide the charges, case style, date of conviction, and terms of any sentence imposed, including whether you have completed those terms. **No**
51. Have you ever pled nolo contendere or guilty to a crime which is a felony or misdemeanor, including adjudications of guilt withheld? If so, please list and provide the charges, case style, date of conviction, and terms of any sentence imposed, including whether you have completed those terms. **No**
52. Have you ever been arrested, regardless of whether charges were filed? If so, please list and provide sufficient details surrounding the arrest, the approximate date and jurisdiction. **No**
53. Have you ever been a party to a lawsuit, either as the plaintiff, defendant, petitioner, or respondent? If so, please supply the case style, jurisdiction/county in which the lawsuit was filed, case number, your status in the case, and describe the nature and disposition of the matter.
- 05-2012-CA-064650;
Defendant, Brevard County, this case was voluntary dismissed.
This was a pending foreclosure of a home located in Titusville, Florida.
54. To your knowledge, has there ever been a complaint made or filed alleging malpractice as a result of action or inaction on your part? **Not to my knowledge**
55. To the extent you are aware, have you or your professional liability carrier ever settled a claim against you for professional malpractice? If so, give particulars, including the name of the client(s), approximate dates, nature of the claims, the disposition and any amounts involved. **No**
56. 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, provide the particulars of each finding or investigation.

In October of 2024 a business agent representing the Police Union expressed disagreement with a legal opinion I provided to the police department in my capacity as the Police Legal Advisor. Due to my interpretation of the law, and my advise I provided to my Client the City, the the business agent filed a bar complaint, alleging that I had violated attorney ethics rules, because he disagreed with my legal analysis of the issue. The Bar sent me a letter requesting I respond to the allegation that were alleged. After thorough review, the Bar determined that there was no probable cause to pursue further investigation. As a result, the case has been closed. (Bar File No. 2025-30,252(7B)).

57. To your knowledge, within the last ten years, have any of your current or former co-workers, subordinates, supervisors, customers, clients, or the like, ever filed a formal complaint or accusation of misconduct including, but not limited to, any allegations involving sexual harassment, creating a hostile work environment or conditions, or discriminatory behavior against you with any regulatory or investigatory agency or with your employer? If so, please state the date of complaint or accusation, specifics surrounding the complaint or accusation, and the resolution or disposition. **No**
58. 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**
59. Have you ever filed a personal petition in bankruptcy or has a petition in bankruptcy been filed against you, this includes any corporation or business entity that you were involved with? If so, please provide the case style, case number, approximate date of disposition, and any relevant details surrounding the bankruptcy. **NO**
60. In the past ten years, have you been subject to or threatened with eviction proceedings? If yes, please explain. **No**
61. Please explain whether you have complied with all legally required tax return filings. To the extent you have ever had to pay a tax penalty or a tax lien was filed against you, please explain giving the date, the amounts, disposition, and current status. **I have paid all taxes owed.**

HEALTH

62. Are you currently addicted to or dependent upon the use of narcotics, drugs, or alcohol? **No**
63. 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? 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. **No**

64. 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 two or three nights, experiencing periods of hyperactivity, spending money profusely with extremely poor judgment, suffering 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. If yes, please explain.

No.

65. 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? If yes please explain the limitation or impairment and any treatment, program or counseling sought or prescribed. **No**

66. 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, provide full details as to court, date, and circumstances. **No.**

67. 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 or State law provisions.) **No**

68. 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 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**

69. 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**

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

SUPPLEMENTAL INFORMATION

71. Describe any additional education or experiences you have which could assist you in holding judicial office.
72. Explain the particular contribution you believe your selection would bring to this position and provide any additional information you feel would be helpful to the Commission and Governor in evaluating your application.

In every profession, there are individuals who distinguish themselves through their unique approach and perspective. My journey to becoming a lawyer was non-traditional, and similarly, my approach to handling cases while at the State Attorney's Office was unconventional. It was this distinctiveness that set me apart from my colleagues.

From a young age, I was drawn to government work. While the reasons for my interest in public service may be varied, it is my approach to cases and situations that truly defines my uniqueness. I do not measure cases against my personal standards or experiences, recognizing that every individual has different life circumstances and opportunities. Instead, I strive to evaluate each situation based on its specific facts and context, applying logic and empathy to reach a fair and just outcome while ensuring adherence to the law. This approach was fundamental in my work at the State Attorney's Office. I earned a reputation as one of the most reasonable, fair, and understanding attorneys with whom defense attorneys could negotiate. Judges who I appeared before appreciated the thoughtfulness I brought to each case, as well as my open-mindedness and my respectful treatment of everyone who came before the court. I consistently worked efficiently and with integrity, and as a result, I gained the respect and appreciation of my peers.

I have always maintained a mindset centered on hard work and doing what is right. By staying true to these principles, I have built a reputation that speaks for itself, one that reflects my commitment to professionalism and fairness. I firmly believe that these values are essential for a county court judge. A county court judge plays a pivotal role in shaping the next generation of attorneys. It is in this setting that newly graduated lawyers experience their first interaction with a judge and the courtroom. Therefore, it is crucial for a judge to be willing to educate, mentor, and support these young lawyers. During my time at the State Attorney's Office, I took great pride in assisting new attorneys—especially those handling misdemeanor cases—for the first time. I enjoyed mentoring them, helping them navigate their daily caseloads, and offering guidance on the procedural aspects of their work. The ability to train, mentor, and support new legal professionals is a skill that would be invaluable in the role of a judge.

A judge's role can involve both mentorship and being mentored. For someone new to the bench, especially when faced with cases outside their usual area of expertise, it's crucial to remain open to guidance and coaching. These opportunities for growth can come not only from fellow judges—whom I've either worked with at the State Attorney's Office or appeared before as a practicing attorney—but also from lawyers who are well-versed in the areas of law being addressed in court. A good judge understands the value of listening, learning, and seeking knowledge from all sources. Being open to guidance, whether from a colleague, judge, or lawyer, is essential to ensuring

effective decision-making and continuous improvement in the role. Throughout my life, I have worked hard to achieve the positions and honors I have earned in both my educational and professional career. Diagnosed with a learning disability at a young age, I faced unique challenges, but I never lost confidence in my ability to achieve the same goals as anyone else. My determination to adapt and seek assistance when needed allowed me to stay on track in school, consistently maintaining strong academic performance. This same mindset has guided me to success in my careers as both an Assistant State Attorney and Assistant City Attorney.

Additionally, my ability to manage stress and handle large caseloads is a significant asset for any judge. Remaining calm under pressure, maintaining focus, and ensuring that all necessary tasks are completed efficiently are traits that have allowed me to succeed in high-pressure environments. The large caseloads faced by county court judges require someone who can multitask effectively, manage complex dockets, and remain steady and focused in their decision-making. One of my core strengths is identifying the most efficient and effective path toward achieving a goal, which is critical in managing the demands of a busy court. My ability to problem-solve, prioritize tasks, and remain calm in challenging situations makes me well-suited to managing a large and diverse county court docket.

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

Judge Joan Anthony
125 East Orange Avenue, Room 106
Daytona Beach, Florida 32114
386-257-6099
janthony@circuit7.org

Judge Dennis Craig
Steven C. Henderson Judicial Center
125 East. Orange Avenue
Suite 307
Daytona Beach, FL 8132
Office:386-257-6071
dcraig@circuit7.org

Judge Belle Schumann

██████████
████████████████████
██████████████████
██████████████████

Eric Feldman
Former Police Chief of New Smyrna Beach

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Buddy Davenport
1305 State Rd 44
New Smyrna Beach, Florida 32168
Office: 386-426-2886
Cell: 386-405-0681
BuddyQuick1305@gmail.com

Matthew Metz
Office of the Public Defender
251 N Ridgewood Ave
Daytona Beach, FL 32114-3275
Office: 386-239-7730
Cell: 386-239-7730
metz.matthew@pd7.org

John Hager
Hager & Schwartz, P.A.
110 SE 6th St Ste 1715
Fort Lauderdale, FL 33301-5000
Office: 954-533-3696
jhager@defendyourcase.com

Bruce Johns
Bruce Johns, Attorney At Law
737 S Ridgewood Ave Ste 120
Daytona Beach, FL 32114-5347
Office: 386-256-2586
Cell: 386-256-2586
daytonabdj@aol.com

Sarah Metz
Smith Bigman Brock, P.A.
444 Seabreeze Blvd Ste 900
Daytona Beach, FL 32118-3953
Office: 386-254-6875
smetz@daytonalaw.com

Antonio James
PO Box 3626
Deland, FL 32721-3626
Office: 386-822-5067
ajames@clerk.org

Carlos J. Vidal-Collazo
145 E Rich Ave Ste D
Deland, FL 32724-4338
Office: 386-717-7031
carlosvidalpa@gmail.com

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 9 day of February, 2024.

Shrey McCurdy
Printed Name


Signature

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

FINANCIAL HISTORY

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

Current Year-To-Date: \$11,139.44

Last Three Years: \$93,993 (2023) 90,35.20(2022)
 79,722.96(2021)

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: \$11.139.44

Last Three Years: \$93,993 (2022) \$87,856.20 (2022)
 78,834.69 \$(2021)

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: \$17,347 (year to date for 2024 only)

Last Three Years:) \$171,747(2023) (husband and capital gains)
 \$171,377 (2022)(husband salary and capital gains \$133,497 (2021) _____

4. State the amount 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: N/A

Last Three Years: _____

5. 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: N/A

Last Three Years: _____

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: 2/9/2024

JNC Submitting To: _____

Name (please print): Shelley McCurdy

Current Occupation: Asst City Attorney

Telephone Number: 443-614-1977 Attorney No.: 0106103

Gender (check one): Male Female

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

County of Residence: Volusia

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.

Sheny McCurdy
Printed Name of Applicant

[Signature]
Signature of Applicant

Date: 2/9/2024

**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 Dec __, 2024 __ was \$
\$ 928538.26

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 \$ 46,000

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required – see instructions p. 3)	VALUE OF ASSET
Jewelry	\$9,000
Car (Subaru 2020)	\$30,000
Furniture	\$7,000

PART C - LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
U.S Department of Education, 400 Maryland Avenue, SW Washington, D.C. 20202	\$11,865
Sun Trust (Car Loan)	\$10,133.08

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Rocket Mortgage (Home Loan)	\$173,900

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 BUSINESS' 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			
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

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

OATH

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

STATE OF FLORIDA

COUNTY OF Volusia


Sworn to (or affirmed) and subscribed before me this 7th day of Feb, 2025 by _____

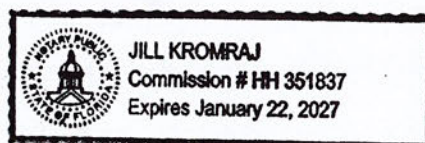

 (Signature of Notary Public—State of Florida)

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

Personally Known X OR Produced Identification _____

Type of Identification Produced _____


 SIGNATURE



FRS account, Office of the Secretary	
4050 Esplanade Way	
Tallahassee, Florida 32399-0950	221,132.42
Roth IRA	93,940.00
529 Account, , Utah Board of Higher	
Education Building	
Gateway 2	
60 South 400 West	
Salt Lake City, UT 84101	78,883.65
Capital One	41,952
Wells Fargo	70289.38
U.S Bonds	\$11,000
JP Morgan Growth 1	889.74
JP Morgan Mid Cap Value	259.73
ISHARES CORE S&P 500	1,139
AMER CENT GROWTH I	4430.76
JP MORGAN MID CAP GROWTH 1	200.22
TOUCHSTONE SNDS CP EM	50.23
American Mutual F2	384.13
First Eagle Overseas 1	368.18
hartford Schroeders Intl Stk 1	2320.15
JP Morgan Mid Cap Value Growth	1197
Residential House	550,000
Total	1,078,436.34

Tax Return Reconciliation Worksheet

2022

Form **1040**

Filing Status: 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household* 5 Qualifying widow(er)*
 *Qualifying person that is a child but not a dependent.
 MFS spouse name:

Taxpayer first name and initial: **SHEY** Last name: **MCCURDY** Taxpayer social security number: [REDACTED]

If a joint return, spouse's first name and initial: **BRIAN** Last name: **MCCURDY** Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions: **1711 CRESCENT RIDGE RD** Apt. no.: _____ Presidential Election Campaign: Taxpayer Spouse

City, town or post office, state, and ZIP code: **DAYTONA BCH FL 32118**

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

At anytime during 2022, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? Yes No

6a Taxpayer. If someone can claim you as a dependent, do not check box 6a
 b Spouse
 Boxes checked on 6a and 6b: **2**
 Children on 6c who lived with you: **2**
 Children on 6c who did not live with you: _____
 Dependents on 6c not entered above: _____
 Total. Add lines above: **4**

6c Dependents:			(4) <input checked="" type="checkbox"/> if qualifies for		If more than four dependents, <input type="checkbox"/> here
(1) First name	Last name	(2) Social security number	(3) Relationship to you	Child tax credit	
BENJI	MCCURDY	[REDACTED]	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>
JOLENE	MCCURDY	[REDACTED]	Daughter	<input checked="" type="checkbox"/>	

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	172,724
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	1,320
b	Qualified dividends	9b	483
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 <input type="checkbox"/>	13	-2
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	174,042

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved for future use	34	
35	Reserved for future use	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income	37	174,042

Adjusted Gross Income (Schedule 1): **174,042**

Form **1040** Tax Return Reconciliation Worksheet, Page 2 **2022**

Name **SHEY & BRIAN MCCURDY** Tp TIN **174,042**

38 Amount from line 37 (adjusted gross income) **38** **174,042**
39a Check You were born before January 2, 1958, Blind. Total boxes checked **39a**
if: Spouse was born before January 2, 1958, Blind. **39b**

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) **40** **25,900**

41 Subtract line 40 and 40b from line 38 **41** **148,142**

42 Qualified business income deduction (see instructions) **42**

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** **148,142**

44 Tax (see instr.). Check if any from: a Form(s) 8814 b Form 4972 c **44** **23,791**

45 Alternative minimum tax (see instructions). Attach Form 6251 **45**

46 Excess advance premium tax credit repayment. Attach Form 8962 **46**

47 Add lines 44, 45, and 46 **47** **23,791**

48 Foreign tax credit. Attach Form 1116 if required **48** **18**

49 Credit for child and dependent care expenses. Attach Form 2441 **49** **1,200**

50 Education credits from Form 8863, line 19 **50**

51 Retirement savings contributions credit. Attach Form 8880 **51**

52 Child tax credit/credit for other dependents **52** **4,000**

53 Residential energy credits. Attach Form 5695 **53**

54 Other credits from Form: a 3800 b 8801 c **54**

55 Add lines 48 through 54. These are your total credits **55** **5,218**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56** **18,573**

57 Self-employment tax. Attach Schedule SE **57**

58 Unreported social security and Medicare tax from Form: a 4137 b 8919 **58**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

60a Household employment taxes from Schedule H **60a**

60b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

61 Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) **61**

62 Section 965 net tax liability installment from Form 965-A **62**

63 Add lines 56 through 61. This is your total tax **63** **18,573**

64 Federal income tax withheld from: **64a** **14,333**

a Form(s) W-2 **64b**

b Form(s) 1099 **64c**

c Other forms **65**

65 2022 estimated tax payments and amount applied from 2021 return **65**

66 Earned income credit (EIC) **66**

67 Additional child tax credit. Attach Schedule 8812 **67**

68 American opportunity credit from Form 8863, line 8 **68**

69 Recovery rebate credit **69**

70 Net premium tax credit. Attach Form 8962 **70**

71 Amount paid with request for extension to file **71**

72 Excess social security and tier 1 RRTA tax withheld **72**

73 Credit for federal tax on fuels. Attach Form 4136 **73**

74 Other payments and refundable credits **74**

75 Total pymts. Add lines 64 - 74. **75** **14,333**

76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid **76**

77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here **77a**

78 Amount of line 76 you want applied to your 2023 estimated tax **78**

79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions **79** **4,336**

80 Estimated tax penalty (see instructions) **80** **96**

Amount You Owe **96**

Int/Pen Date filed **Int** Fail to file **Fail to pay** **Total**

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No **Personal identification no. (PIN)**

Third Party Designee Designee's Name **Phone no.**

Other Info Taxpayer Daytime phone number **Taxpayer: Occupation** **ATTORNEY** **IRS Identity Protection PIN**

Spouse: Occupation **FOOD DISTRIBUTOR** **IRS Identity Protection PIN**

Taxpayer **Spouse** **Email address**

Form **1040**

Two Year Comparison Report - Page 1

2021 & 2022

Name **SHEY & BRIAN MCCURDY**

Taxpayer Identification Number

	2021		2022		Differences
		MFJ		MFJ	
Filing Status					
Dependents		2		2	
1. Salaries and wages	1.	165,514	172,724	7,210	
2. Interest income	2.	77		-77	
3. Tax exempt interest income	3.				
4. Dividend income	4.	1,970	1,320	-650	
5. Qualified dividend income	5.	760	483	-277	
6. Taxable state/local refunds	6.				
7. Alimony received	7.				
8. Business income/loss	8.				
9. Capital gain/loss	9.	3,816	-2	-3,818	
10. Other gains/losses	10.				
11. Taxable IRA distributions	11.				
12. Taxable pensions	12.				
13. Rent and royalty income including farm rental	13.				
14. Partnership/S corp income	14.				
15. Estate or trust income	15.				
16. Farm income/loss	16.				
17. Unemployment compensation	17.				
18. Taxable social security	18.				
19. Other income	19.				
20. Total income	20.	171,377	174,042	2,665	
Adjustments					
21. Moving expenses	21.				
22. Deductible part of self-employment tax	22.				
23. SEP/SIMPLE/Qualified plans deductions	23.				
24. SE health insurance	24.				
25. Penalty on early withdrawal of savings	25.				
26. Alimony paid	26.				
27. IRA deductions	27.				
28. Student loan interest	28.				
29. Other adjustments	29.				
30. Adjusted gross income	30.	171,377	174,042	2,665	
Deductions					
31. Medical	31.				
32. Taxes	32.	1,240	1,425	185	
33. Interest	33.				
34. Contributions	34.	600		-600	
35. Casualty losses	35.				
36. Miscellaneous expenses	36.				
37. Allowable itemized deductions	37.	1,840	1,425	-415	
38. Standard deduction	38.	25,700	25,900	200	
		Standard	Standard		
39. Deduction taken	39.	25,700	25,900	200	
40. Taxable income before Qual Bus Inc Ded (QBID)	40.	145,677	148,142	2,465	
41. QBID	41.	1	0	-1	
42. Taxable income	42.	145,676	148,142	2,466	

Form **1040**

Two Year Comparison Report - Page 2

2021 & 2022

Name
SHEY & BRIAN MCCURDY

Taxpayer Identification Number
[REDACTED]

	2021	2022	Differences
43. Taxable income from 2YR page 1, line 42	145,676	148,142	2,466
44. Tax on taxable income	23,271	23,791	520
45. Alternative minimum tax			
46. Excess advance premium tax credit			
47. Child care credit		1,200	1,200
48. Education credits			
49. Retirement savings credit			
50. Child & other dependent tax credit		4,000	4,000
51. General business credit			
52. Other credits	17	18	1
53. Total credits	17	5,218	5,201
54. Net tax liability	23,254	18,573	-4,681
55. Self-employment taxes			
56. Other taxes			
57. Total tax	23,254	18,573	-4,681
58. Income tax withheld	16,695	14,333	-2,362
59. Estimated tax payments			
60. Earned income credit			
61. Additional Child tax credit	2,500		-2,500
62. Other refundable tax credits			
63. Other payments	2,080		-2,080
64. Total payments	21,275	14,333	-6,942
65. Tax due/-refund	1,979	4,240	2,261
66. Penalties and interest		96	96
67. Net tax due/-refund	1,979	4,336	2,357
68. Refund applied to estimated tax payments			
69. Refund received			
70. Effective tax rate	16.0 %	13.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2021 Taxable Income	2021 Marginal Tax Rate	2022 Taxable Income	2022 Marginal Tax Rate
Ordinary income	141,744	22.0 %	147,659	22.0 %
Capital income	3,932	15.0 %	483	15.0 %
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- ▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) 

Taxpayer's name

SHEY MCCURDY

Social security number

Spouse's name

BRIAN MCCURDY

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2022 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	174,042
2	Total tax	18,573
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	14,333
4	Amount you want refunded to you	
5	Amount you owe	4,336

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

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



Taxpayer's PIN: check one box only

- I authorize **J. Braun CPA and Associate, PA** to enter or generate my PIN **48131** as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature  _____ Date  **04/04/23**

Spouse's PIN: check one box only

- I authorize **J. Braun CPA and Associate, PA** to enter or generate my PIN **04467** as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature  _____ Date  **04/04/23****Practitioner PIN Method Returns Only—continue below****Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

50357684093

Don't enter all zeros

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

ERO's signature  **JAREN J. BRAUN, EA** Date  **04/04/23**

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

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

Form **8879** (Rev. 01-2021)

Form **1040** Department of the Treasury—Internal Revenue Service **2022** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

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

Your first name and middle initial: SHEY; Last name: MCCURDY; Your social security number: [REDACTED]; Spouse's social security number: [REDACTED]; Home address: 1711 CRESCENT RIDGE RD, DAYTONA BCH, FL 32118

Digital Assets: At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset... Yes No

Standard Deduction: Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness: You: Were born before January 2, 1958 Are blind Spouse: Was born before January 2, 1958 Is blind

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes BENJI MCCURDY (Son) and JOLENE MCCURDY (Daughter).

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1: 172,724. Total for lines 1a through 1z: 172,724.

Table for Schedule B (Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities, Soc. sec. ben.) and other income (7-15). Total taxable income: 148,142.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2022)

Form 1040 (2022) **SHEY & BRIAN MCCURDY**

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	23,791
	3		17	
	17	Amount from Schedule 2, line 3	18	23,791
	18	Add lines 16 and 17	19	4,000
	19	Child tax credit or credit for other dependents from Schedule 8812	20	1,218
	20	Amount from Schedule 3, line 8	21	5,218
	21	Add lines 19 and 20	22	18,573
	22	Subtract line 21 from line 18. If zero or less, enter -0-	23	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	18,573
	24	Add lines 22 and 23. This is your total tax		

Payments	25	Federal income tax withheld from:	25a	14,333	25d	14,333
	a	Form(s) W-2	25b			
	b	Form(s) 1099	25c			
	c	Other forms (see instructions)				
	d	Add lines 25a through 25c				
	26	2022 estimated tax payments and amount applied from 2021 return				
	27	Earned income credit (EIC)	27			
	28	Additional child tax credit from Schedule 8812	28			
	29	American opportunity credit from Form 8863, line 8	29			
	30	Reserved for future use	30			
	31	Amount from Schedule 3, line 15	31			
	32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits				
	33	Add lines 25d, 26, and 32. These are your total payments				14,333

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37	4,336
	38	Estimated tax penalty (see instructions)	38	96

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

Designee's name Phone no. Personal identification number (PIN)

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
<input type="text"/>	<input type="text"/>	ATTORNEY	<input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see instr.)
<input type="text"/>	<input type="text"/>	FOOD DISTRIBUTOR	<input type="text"/>

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input checked="" type="checkbox"/> Self-employed
JAREN J. BRAUN, EA	JAREN J. BRAUN, EA	04/04/23	P01624806	
Firm's name	Firm's address		Phone no.	Firm's EIN
J. Braun CPA and Associate, PA	2841 S. Nova Road, Suite 4 South Daytona FL 32119		386-323-7771	59-2747255

Go to www.irs.gov/Form1040 for instructions and the latest information.

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2022

Attachment
Sequence No. **03**

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

Your social security number

SHEY & BRIAN MCCURDY



Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	18
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	1,200
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
5	Residential energy credits. Attach Form 5695		5	
6	Other nonrefundable credits:			
	a General business credit. Attach Form 3800	6a		
	b Credit for prior year minimum tax. Attach Form 8801	6b		
	c Adoption credit. Attach Form 8839	6c		
	d Credit for the elderly or disabled. Attach Schedule R	6d		
	e Alternative motor vehicle credit. Attach Form 8910	6e		
	f Qualified plug-in motor vehicle credit. Attach Form 8936	6f		
	g Mortgage interest credit. Attach Form 8396	6g		
	h District of Columbia first-time homebuyer credit. Attach Form 8859	6h		
	i Qualified electric vehicle credit. Attach Form 8834	6i		
	j Alternative fuel vehicle refueling property credit. Attach Form 8911	6j		
	k Credit to holders of tax credit bonds. Attach Form 8912	6k		
	l Amount on Form 8978, line 14. See instructions	6l		
	z Other nonrefundable credits. List type and amount:	6z		
7	Total other nonrefundable credits. Add lines 6a through 6z		7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20		8	1,218

(continued on page 2)

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

Schedule 3 (Form 1040) 2022

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

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

OMB No. 1545-0074

2022

Attachment
Sequence No. 12

Name(s) shown on return

SHEY & BRIAN MCCURDY

Your social security number

[REDACTED]

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	20,538	21,967	0	-1,429
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -1,429

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	17,267	17,651	0	-384
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	2,842	2,499	0	343
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13 1,468
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 1,427

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

Schedule D (Form 1040) 2022

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p>	<p>16</p>	<p>-2</p>
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22. 		
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet</p>	<p>18</p>	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	<p>19</p>	
<p>20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<p>21</p>	<p>(2)</p>
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a?</p> <p><input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

CLIENT COPY

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

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

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

Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

SHEY & BRIAN MCCURDY

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	BLACKROCK	09/17/21	03/18/22	39	42			-3
	DELAWARE SMID	Various	12/28/22	535	864			-329
	FIRST EAGLE OVERSEAS	12/17/21	06/10/22	412	414			-2
	FRANKLIN SMALL CAP	09/17/21	03/18/22	52	54			-2
	HARTFORD SCHROEDERS	03/18/22	12/09/22	318	355			-37
	ISHARES	07/15/22	10/31/22	3,599	4,627			-1,028
	JPM	Various	Various	230	286			-56
	JP MORGAN CHASE CAP	12/17/21	03/18/22	178	175			3
	PIMCO	09/17/21	03/18/22	1,808	1,836			-28
	VANGUARD	12/09/21	01/10/22	689	737			-48
	VANGUARD	10/31/22	12/01/22	3,864	3,577			287
	VANGUARD	12/09/21	01/10/22	8,758	8,941			-183
	VIRTUS EMERGING MKTS	03/18/22	12/13/22	56	59			-3
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked)				20,538	21,967		0	-1,429

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

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

Form **1116**

Foreign Tax Credit
(Individual, Estate, or Trust)

OMB No. 1545-0121

2022

Attachment Sequence No. **19**

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
Go to www.irs.gov/Form1116 for instructions and the latest information.

Name

Identifying number as shown on page 1 of your tax return

SHEY MCCURDY

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

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

h Resident of (name of country) **US United States**

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

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

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

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency			In U.S. dollars					
		Taxes withheld at source on:			Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties			(s) Interest
A	1099 Tax					18				18
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2										18

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

For Paperwork Reduction Act Notice, see instructions.

SHEY MCCURDY

Form 1116 (2022)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	18	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10	11	18	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		18
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	912	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	912	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	148,142	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		0.0062
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.	20		23,791
21	Multiply line 20 by line 19 (maximum amount of credit)	21		146
22	Increase in limitation (section 960 (c))	22		
23	Add lines 21 and 22	23		146
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions	24		18

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

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31	32		
33	Enter the smaller of line 20 or line 32	33		18
34	Reduction of credit for international boycott operations. See instructions for line 12	34		
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		18

Form **2441**

Child and Dependent Care Expenses

OMB No. 1545-0074

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form2441 for instructions and the latest information.

Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

SHEY & BRIAN MCCURDY

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box

B If you or your spouse was a student or was disabled during 2022 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box

Part I **Persons or Organizations Who Provided the Care** - You must complete this part.
If you have more than three care providers, see the instructions and check this box

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2022? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
	IMAGINATION STATION	510 DUNLAWTON AVE PORT ORANGE, FL 32119	59-3425256	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	15,066
	RJ LONGSTREET ELEMENTARY	2745 S PENINSULA DR DAYTONA BCH, FL 32118	50-6000884	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	795
				<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits? No Yes
 Complete only Part II below. Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2022 but didn't pay them until 2023, or if you prepaid in 2022 for care to be provided in 2023, don't include these expenses in column (d) of line 2 for 2022. See the instructions.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your qualifying person(s). If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2022 for the person listed in column (a)
First	Last			
JOLENE	MCCURDY	[REDACTED]	<input type="checkbox"/>	15,066
BENJI	MCCURDY	[REDACTED]	<input type="checkbox"/>	795

3 Add the amounts in column (d) of line 2. Don't enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3 6,000**

4 Enter your earned income. See instructions **4 87,856**

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4 **5 84,868**

6 Enter the smallest of line 3, 4, or 5 **6 6,000**

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7 174,042**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0 - 15,000		.35	\$25,000 - 27,000		.29	\$37,000 - 39,000		.23
15,000 - 17,000		.34	27,000 - 29,000		.28	39,000 - 41,000		.22
17,000 - 19,000		.33	29,000 - 31,000		.27	41,000 - 43,000		.21
19,000 - 21,000		.32	31,000 - 33,000		.26	43,000 - No limit		.20
21,000 - 23,000		.31	33,000 - 35,000		.25			
23,000 - 25,000		.30	35,000 - 37,000		.24			

9a Multiply line 6 by the decimal amount on line 8 **9a 1,200**

b If you paid 2021 expenses in 2022, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b**

c Add lines 9a and 9b and enter the result **9c 1,200**

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10 23,773**

11 Credit for child and dependent care expenses. Enter the smaller of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11 1,200**

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

SCHEDULE 8812
(Form 1040)

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2022

Attachment
Sequence No. 47

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

SHEY & BRIAN MCCURDY

[REDACTED]

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	174,042
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	174,042
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.	6	
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12	4,000
13	Enter the amount from the Credit Limit Worksheet A	13	22,573
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents.	14	4,000

Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2022

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27

16a Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 **16a**

b Number of qualifying children under 17 with the required social security number: _____ x \$1,500. Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27. **16b**

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the smaller of line 16a or line 16b **17**

18a Earned income (see instructions) **18a**

b Nontaxable combat pay (see instructions) **18b**

19 Is the amount on line 18a more than \$2,500?
 No. Leave line 19 blank and enter -0- on line 20.
 Yes. Subtract \$2,500 from the amount on line 18a. Enter the result **19**

20 Multiply the amount on line 19 by 15% (0.15) and enter the result **20**

Next. On line 16b, is the amount \$4,500 or more?
 No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27.
 Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions **21**

22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 **22**

23 Add lines 21 and 22 **23**

24 **1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11. **1040-NR filers:** Enter the amount from Schedule 3 (Form 1040), line 11. **24**

25 Subtract line 24 from line 23. If zero or less, enter -0- **25**

26 Enter the larger of line 20 or line 25 **26**

Next, enter the smaller of line 17 or line 26 on line 27.

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28 **27** 0

Form **8889**

Health Savings Accounts (HSAs)

OMB No. 1545-0074

2022

Attachment Sequence No. **52**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

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

**SHEY
BRIAN** **MCCURDY
MCCURDY**

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.



Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made in 2023 by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions		2
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others, see the instructions for the amount to enter		3
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs		4
5	Subtract line 4 from line 3. If zero or less, enter -0-		5
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter		6
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions		7
8	Add lines 6 and 7		8
9	Employer contributions made to your HSAs for 2022		9
10	Qualified HSA funding distributions		10
11	Add lines 9 and 10		11
12	Subtract line 11 from line 8. If zero or less, enter -0-		12
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		13

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	496
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	496
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	496
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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

Statement

Form **8889**

Health Savings Accounts (HSAs)

OMB No. 1545-0074

2022

Attachment Sequence No. **52**

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8889 for instructions and the latest information.

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

**SHEY
BRIAN** **MCCURDY
MCCURDY**

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2022. See instructions	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2022 (or those made on your behalf), including those made in 2023 by the unextended due date of your tax return that were for 2022. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions		
3	If you were under age 55 at the end of 2022 and, on the first day of every month during 2022, you were, or were considered, an eligible individual with the same coverage, enter \$3,650 (\$7,300 for family coverage). All others, see the instructions for the amount to enter		
4	Enter the amount you and your employer contributed to your Archer MSAs for 2022 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2022, also include any amount contributed to your spouse's Archer MSAs		
5	Subtract line 4 from line 3. If zero or less, enter -0-		
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2022, see the instructions for the amount to enter		
7	If you were age 55 or older at the end of 2022, married, and you or your spouse had family coverage under an HDHP at any time during 2022, enter your additional contribution amount. See instructions		
8	Add lines 6 and 7		
9	Employer contributions made to your HSAs for 2022	9	
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10		
12	Subtract line 11 from line 8. If zero or less, enter -0-		
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13 Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2022 from all HSAs (see instructions)	14a	419
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	419
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	419
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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

Form **1040**

Tax Return Reconciliation Worksheet

2023

Filing Status: 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household* 5 Qualifying widow(er)*

MFS spouse name:

*Qualifying person that is a child but not a dependent:

Taxpayer first name and initial: **SHEY** Last name: **MCCURDY** Taxpayer social security number: [REDACTED]

If a joint return, spouse's first name and initial: **BRIAN** Last name: **MCCURDY** Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. **1711 CRESCENT RIDGE RD** Apt. no. Presidential Election Campaign Taxpayer Spouse

City, town or post office, state, and ZIP code. **DAYTONA BCH FL 32118**

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

At anytime during 2023, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? Yes No

6a Taxpayer. If someone can claim you as a dependent, do not check box 6a
 b Spouse
 Boxes checked on 6a and 6b: **2**
 Children on 6c who lived with you: **2**
 Children on 6c who did not live with you: **0**
 Dependents on 6c not entered above: **0**
 Total. Add lines above: **4**

6C Dependents:				(4) <input checked="" type="checkbox"/> if qualifies for		If more than four dependents, <input type="checkbox"/> here
(1) First name	Last name	(2) Social security number	(3) Relationship to you	Child tax credit	Other dependents	
BENJI	MCCURDY	[REDACTED]	Son	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
JOLENE	MCCURDY	[REDACTED]	Daughter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Income (Schedule 1)	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	171,747		
	8a	Taxable interest. Attach Schedule B if required	8a	162		
	b	Tax-exempt interest. Do not include on line 8a	8b			
	9a	Ordinary dividends. Attach Schedule B if required	9a	1,958		
	b	Qualified dividends	9b	555		
	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 <input type="checkbox"/>	13	-2,396		
	14	Other gains or (losses). Attach Form 4797	14			
15a	IRA distributions	15a		b Taxable amount	15b	
16a	Pensions and annuities	16a		b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17			17	
18	Farm income or (loss). Attach Schedule F	18			18	
19	Unemployment compensation	19			19	
20a	Social security benefits	20a		b Taxable amount	20b	
21	Other income. List type and amount	21			21	
	22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	22	171,471		
Adjusted Gross Income (Schedule 1)	23	Educator expenses	23			
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
	25	Health savings account deduction. Attach Form 8889	25			
	26	Moving expenses. Attach Form 3903	26			
	27	Deductible part of self-employment tax. Attach Schedule SE	27			
	28	Self-employed SEP, SIMPLE, and qualified plans	28			
	29	Self-employed health insurance deduction	29			
	30	Penalty on early withdrawal of savings	30			
	31a	Alimony paid b Recipient's SSN	31a			
	32	IRA deduction	32			
33	Student loan interest deduction	33				
34	Reserved for future use	34				
35	Reserved for future use	35				
36	Add lines 23 through 35	36				
	37	Subtract line 36 from line 22. This is your adjusted gross income	37	171,471		

Name SHEY & BRIAN MCCURDY

Tp TIN

171,471

38 Amount from line 37 (adjusted gross income) 38 171,471

39a Check if: You were born before January 2, 1959, Blind. Spouse was born before January 2, 1959, Blind. Total boxes checked 39a

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 27,700

41 Subtract line 40 and 40b from line 38 41 143,771

42 Qualified business income deduction (see instructions) 42 1

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 143,770

44 Tax (see instr.). Check if any from: a Form(s) 8814 b Form 4972 c 44 22,205

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Excess advance premium tax credit repayment. Attach Form 8962 46

47 Add lines 44, 45, and 46 47 22,205

48 Foreign tax credit. Attach Form 1116 if required 48 32

49 Credit for child and dependent care expenses. Attach Form 2441 49 1,200

50 Education credits from Form 8863, line 19 50

51 Retirement savings contributions credit. Attach Form 8880 51

52 Child tax credit/credit for other dependents 52 4,000

53 Residential energy credits. Attach Form 5695 53

54 Other credits from Form: a 3800 b 8801 c 54

55 Add lines 48 through 54. These are your total credits 55 5,232

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56 16,973

57 Self-employment tax. Attach Schedule SE 57

58 Unreported social security and Medicare tax from Form: a 4137 b 8919 58

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59

60a Household employment taxes from Schedule H 60a

60b First-time homebuyer credit repayment. Attach Form 5405 if required 60b

61 Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) 61

62 Section 965 net tax liability installment from Form 965-A 62

63 Add lines 56 through 61. This is your total tax 63 16,973

64 Federal income tax withheld from: 64a 16,083

64b 39

64c

65 2023 estimated tax payments and amount applied from 2022 return 65

66 Earned income credit (EIC) 66

67 Additional child tax credit. Attach Schedule 8812 67

68 American opportunity credit from Form 8863, line 8 68

69 Recovery rebate credit 69

70 Net premium tax credit. Attach Form 8962 70

71 Amount paid with request for extension to file 71

72 Excess social security and tier 1 RRTA tax withheld 72

73 Credit for federal tax on fuels. Attach Form 4136 73

74 Other payments and refundable credits 74

75 Total pymts. Add lines 64 - 74. 75 16,122

76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid 76

77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here 77a

77b Routing number 77c Type: Checking Savings

77d Account number

78 Amount of line 76 you want applied to your 2024 estimated tax 78

79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions 79 851

80 Estimated tax penalty (see instructions) 80

Int/Pen Date filed Int Fail to file Fail to pay Total

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

Other Info Taxpayer Daytime phone number Taxpayer: Occupation ATTORNEY IRS Identity Protection PIN

Spouse: Occupation FOOD DISTRIBUTOR IRS Identity Protection PIN

Taxpayer Spouse Email address

Name **SHEY & BRIAN MCCURDY**

Taxpayer Identification Number
XXXXXXXXXX

	2022		2023		Differences
		MFJ		MFJ	
Filing Status					
Dependents		2		2	
1. Salaries and wages	1.	172,724	171,747	-977	
2. Interest income	2.		162	162	
3. Tax exempt interest income	3.				
4. Dividend income	4.	1,320	1,958	638	
5. Qualified dividend income	5.	483	555	72	
6. Taxable state/local refunds	6.				
7. Alimony received	7.				
8. Business income/loss	8.				
9. Capital gain/loss	9.	-2	-2,396	-2,394	
10. Other gains/losses	10.				
11. Taxable IRA distributions	11.				
12. Taxable pensions	12.				
13. Rent and royalty income including farm rental	13.				
14. Partnership/S corp income	14.				
15. Estate or trust income	15.				
16. Farm income/loss	16.				
17. Unemployment compensation	17.				
18. Taxable social security	18.				
19. Other income	19.				
20. Total income	20.	174,042	171,471	-2,571	
21. Moving expenses	21.				
22. Deductible part of self-employment tax	22.				
23. SEP/SIMPLE/Qualified plans deductions	23.				
24. SE health insurance	24.				
25. Penalty on early withdrawal of savings	25.				
26. Alimony paid	26.				
27. IRA deductions	27.				
28. Student loan interest	28.				
29. Other adjustments	29.				
30. Adjusted gross income	30.	174,042	171,471	-2,571	
31. Medical	31.				
32. Taxes	32.	1,425	1,654	229	
33. Interest	33.				
34. Contributions	34.				
35. Casualty losses	35.				
36. Miscellaneous expenses	36.				
37. Allowable itemized deductions	37.	1,425	1,654	229	
38. Standard deduction	38.	25,900	27,700	1,800	
39. Deduction taken	39.	Standard 25,900	Standard 27,700	1,800	
40. Taxable income before Qual Bus Inc Ded (QBID)	40.	148,142	143,771	-4,371	
41. QBID	41.	0	1	1	
42. Taxable income	42.	148,142	143,770	-4,372	

Name SHEY & BRIAN MCCURDY	Taxpayer Identification Number [REDACTED]
---	--

		2022	2023	Differences
43. Taxable income from 2YR page 1, line 42	43.	148,142	143,770	-4,372
44. Tax on taxable income	44.	23,791	22,205	-1,586
45. Alternative minimum tax	45.			
46. Excess advance premium tax credit	46.			
47. Child care credit	47.	1,200	1,200	
48. Education credits	48.			
T 49. Retirement savings credit	49.			
a 50. Child & other dependent tax credit	50.	4,000	4,000	
x 51. General business credit	51.			
52. Other credits	52.	18	32	14
C 53. Total credits	53.	5,218	5,232	14
o 54. Net tax liability	54.	18,573	16,973	-1,600
m 55. Self-employment taxes	55.			
p 56. Other taxes	56.			
u 57. Total tax	57.	18,573	16,973	-1,600
t 58. Income tax withheld	58.	14,333	16,122	1,789
a 59. Estimated tax payments	59.			
t 60. Earned income credit	60.			
i 61. Additional Child tax credit	61.			
o 62. Other refundable tax credits	62.			
n 63. Other payments	63.			
64. Total payments	64.	14,333	16,122	1,789
65. Tax due/-refund	65.	4,240	851	-3,389
66. Penalties and interest	66.	96		-96
67. Net tax due/-refund	67.	4,336	851	-3,485
68. Refund applied to estimated tax payments	68.			
69. Refund received	69.			
70. Effective tax rate	70.	13.0 %	12.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2022 Taxable Income	2022 Marginal Tax Rate	2023 Taxable Income	2023 Marginal Tax Rate
Ordinary income	147,659	22.0 %	143,215	22.0 %
Capital income	483	15.0 %	555	15.0 %
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name SHEY MCCURDY		Social security number [REDACTED]
Spouse's name BRIAN MCCURDY		Spouse's social security number [REDACTED]

Part I Tax Return Information — Tax Year Ending December 31, 2023 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	171,471
2	Total tax	16,973
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	16,122
4	Amount you want refunded to you	
5	Amount you owe	851

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

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

Taxpayer's PIN: check one box only

- I authorize J. Braun CPA and Associate, PA to enter or generate my PIN **48131** as my signature on the income tax return (original or amended) I am now authorizing. ERO firm name Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 04/11/24

Spouse's PIN: check one box only

- I authorize J. Braun CPA and Associate, PA to enter or generate my PIN **04467** as my signature on the income tax return (original or amended) I am now authorizing. ERO firm name Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 04/11/24

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. **50357684093**
Don't enter all zeros

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

ERO's signature ▶ JAREN J. BRAUN, EA Date ▶ 04/11/24

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

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

Form 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

2023

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See separate instructions.

Your first name and middle initial SHEY Last name MCCURDY Your social security number

If joint return, spouse's first name and middle initial BRIAN Last name MCCURDY Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 1711 CRESCENT RIDGE RD Apt. no. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

City, town or post office. If you have a foreign address, also complete spaces below. DAYTONA BCH State FL ZIP code 32118

Foreign country name Foreign province/state/county Foreign postal code You Spouse

Filing Status Single Married filing jointly (even if only one had income) Married filing separately (MFS) Head of household (HOH) Qualifying surviving spouse (QSS)

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

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

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Table with 4 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instructions): Child tax credit, Credit for other dependents. Includes BENJI MCCURDY (Son) and JOLENE MCCURDY (Daughter).

Income section table with rows 1a through 1i. Total amount from Form(s) W-2, box 1 is 171,747.

Table for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, and soc. sec. ben. Includes taxable interest of 162 and ordinary dividends of 1,958.

Table for capital gain or loss, other income from Schedule 1, total income, adjustments to income, adjusted gross income, standard deduction, and taxable income. Total taxable income is 143,770.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	22,205
	3		17	
	17	Amount from Schedule 2, line 3	18	22,205
	18	Add lines 16 and 17	19	4,000
	19	Child tax credit or credit for other dependents from Schedule 8812	20	1,232
	20	Amount from Schedule 3, line 8	21	5,232
	21	Add lines 19 and 20	22	16,973
	22	Subtract line 21 from line 18. If zero or less, enter -0-	23	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	16,973
	24	Add lines 22 and 23. This is your total tax		

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	16,083
	b	Form(s) 1099	25b	39
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	16,122
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
	32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	16,122

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
	b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe.	37	851
	38	Estimated tax penalty (see instructions)	38	

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

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

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

Your signature _____ Date _____ Your occupation **ATTORNEY**

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation **FOOD DISTRIBUTOR**

Preparer's name **JAREN J. BRAUN, EA** Preparer's signature **JAREN J. BRAUN, EA** Date **04/11/24** PTIN **P01624806** Check if: Self-employed

Firm's name **J. Braun CPA and Associate, PA** Phone no. **386-323-7771**

Firm's address **2841 S. Nova Road, Suite 4** Firm's EIN _____

Firm's address **South Daytona FL 32119**

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **03**

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

Your social security number

SHEY & BRIAN MCCURDY

[REDACTED]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	32
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	1,200
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5a	Residential clean energy credit from Form 5695, line 15	5a	
b	Energy efficient home improvement credit from Form 5695, line 32	5b	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Reserved for future use	6e	
f	Clean vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
m	Credit for previously owned clean vehicles. Attach Form 8936	6m	
z	Other nonrefundable credits. List type and amount.	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	1,232

(continued on page 2)

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

Schedule 3 (Form 1040) 2023

SCHEDULE B (Form 1040)

Interest and Ordinary Dividends

2023

Attachment Sequence No. 08

Department of the Treasury Internal Revenue Service

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

Name(s) shown on return

SHEY & BRIAN MCCURDY

Your social security number

[Redacted]

Table with 2 columns: Description (Part I Interest) and Amount. Includes rows for Wells Fargo interest and summary totals.

Table with 2 columns: Description (Part II Ordinary Dividends) and Amount. Includes row for Morgan Stanley dividends and summary total.

Part III Foreign Accounts and Trusts 7a. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Table with 3 columns: Question (7a, 7b, 8) and Yes/No columns. Contains questions about foreign accounts and distributions.

SCHEDULE D
(Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2023
Attachment
Sequence No. 12

Name(s) shown on return

SHEY & BRIAN MCCURDY

Your social security number

██████████

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	44,286	44,615	0	-329
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	
7 Net short-term capital gain or (loss) . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	-329

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	14,372	17,035	0	-2,663
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	1,705	1,767	0	-62
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	658
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	
15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then, go to Part III on the back			15	-2,067

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

Schedule D (Form 1040) 2023

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-2,396
<ul style="list-style-type: none"> If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> 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 and are you not filing Form 4952? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <ul style="list-style-type: none"> The loss on line 16; or (\$3,000), or if married filing separately, (\$1,500) 	21	(2,396)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

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

SHEY & BRIAN MCCURDY

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) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	VIRTUS	11/19/09	06/06/23	1,705	1,767			-62
CLIENT COPY								
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)				1,705	1,767		0	-62

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.

Form **1116**

Foreign Tax Credit
(Individual, Estate, or Trust)

OMB No. 1545-0121

2023

Attachment Sequence No. **19**

Department of the Treasury
Internal Revenue Service

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

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

Name

Identifying number as shown on page 1 of your tax return

SHEY MCCURDY

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

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

h Resident of (name of country) **US United States**

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

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

i Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	OC	B	
VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
Dividends & Interest				
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/>				
		1,958		1,958
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction (see instructions)				
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				
		414		414
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				
				1,544

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
	(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest			(q) Dividends	(r) Rents and royalties		
A	1099 Tax					32				32
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 **8 32**

For Paperwork Reduction Act Notice, see instructions.

SHEY MCCURDY



Form 1116 (2023)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	32	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions) <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10	11	32	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		32
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	1,544	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	1,544	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	143,770	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		0.0107
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		22,205
21	Multiply line 20 by line 19 (maximum amount of credit)	21		238
22	Increase in limitation (section 960 (c)) (see instructions)	22		
23	Add lines 21 and 22	23		238
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions	24		32

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

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

Form **2441**

Child and Dependent Care Expenses

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form2441 for instructions and the latest information.

Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

SHEY & BRIAN MCCURDY

A You can't claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under *Married Persons Filing Separately*. If you meet these requirements, check this box

B If you or your spouse was a student or was disabled during 2023 and you're entering deemed income of \$250 or \$500 a month on Form 2441 based on the income rules listed in the instructions under *If You or Your Spouse Was a Student or Disabled*, check this box

Part I **Persons or Organizations Who Provided the Care**—You must complete this part. If you have more than three care providers, see the instructions and check this box

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Was the care provider your household employee in 2023? For example, this generally includes nannies but not daycare centers. (see instructions)	(e) Amount paid (see instructions)
	IMAGINATION STATION	510 DUNLAWTON AVE PORT ORANGE, FL 32119	59-3425256	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7,126
	Volusia county schools	200 N Clara Ave DELAND, FL 32720	59-6000884	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	1,900
				<input type="checkbox"/> Yes <input type="checkbox"/> No	

Did you receive dependent care benefits? No Yes

Complete only Part II below. Complete Part III on page 2 next.

Caution: If the care provider is your household employee, you may owe employment taxes. For details, see the Instructions for Schedule H (Form 1040). If you incurred care expenses in 2023 but didn't pay them until 2024, or if you prepaid in 2023 for care to be provided in 2024, don't include these expenses in column (d) of line 2 for 2023. See the instructions.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than three qualifying persons, see the instructions and check this box

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Check here if the qualifying person was over age 12 and was disabled. (see instructions)	(d) Qualified expenses you incurred and paid in 2023 for the person listed in column (a)
First	Last			
BENJI	MCCURDY	[REDACTED]	<input type="checkbox"/>	4,513
JOLENE	MCCURDY	[REDACTED]	<input type="checkbox"/>	4,513

3 Add the amounts in column (d) of line 2. **Don't** enter more than \$3,000 if you had one qualifying person or \$6,000 if you had two or more persons. If you completed Part III, enter the amount from line 31 **3** **6,000**

4 Enter your **earned income**. See instructions **4** **93,993**

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** **77,754**

6 Enter the **smallest** of line 3, 4, or 5 **6** **6,000**

7 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11 **7** **171,471**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:			If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0 - 15,000		.35	\$25,000 - 27,000		.29	\$37,000 - 39,000		.23
15,000 - 17,000		.34	27,000 - 29,000		.28	39,000 - 41,000		.22
17,000 - 19,000		.33	29,000 - 31,000		.27	41,000 - 43,000		.21
19,000 - 21,000		.32	31,000 - 33,000		.26	43,000 - No limit		.20
21,000 - 23,000		.31	33,000 - 35,000		.25			
23,000 - 25,000		.30	35,000 - 37,000		.24			

9a Multiply line 6 by the decimal amount on line 8 **9a** **1,200**

b If you paid 2022 expenses in 2023, complete Worksheet A in the instructions. Enter the amount from line 13 of the worksheet here. Otherwise, enter -0- on line 9b and go to line 9c **9b**

c Add lines 9a and 9b and enter the result **9c** **1,200**

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **10** **22,173**

11 **Credit for child and dependent care expenses**. Enter the **smaller** of line 9c or line 10 here and on Schedule 3 (Form 1040), line 2 **11** **1,200**

SCHEDULE 8812
(Form 1040)

**Credits for Qualifying Children
and Other Dependents**

OMB No. 1545-0074

2023

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **47**

Go to www.irs.gov/Schedule8812 for instructions and the latest information.

Name(s) shown on return

Your social security number

SHEY & BRIAN MCCURDY

[REDACTED]

Part I Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	171,471
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	171,471
4	Number of qualifying children under age 17 with the required social security number	4	2
5	Multiply line 4 by \$2,000	5	4,000
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	4,000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Is the amount on line 8 more than the amount on line 11? <input type="checkbox"/> No. STOP. You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27. <input checked="" type="checkbox"/> Yes. Subtract line 11 from line 8. Enter the result.	12	4,000
13	Enter the amount from the Credit Limit Worksheet A	13	20,973
14	Enter the smaller of line 12 or 13. This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.	14	4,000

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

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

Schedule 8812 (Form 1040) 2023

Part II-A Additional Child Tax Credit for All Filers

Caution: If you file Form 2555, you cannot claim the additional child tax credit.

15 Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27

16a Subtract line 14 from line 12. If zero, stop here; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27

b Number of qualifying children under 17 with the required social security number: x \$1,600. Enter the result. If zero, stop here; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27

TIP: The number of children you use for this line is the same as the number of children you used for line 4.

17 Enter the smaller of line 16a or line 16b

18a Earned income (see instructions)

b Nontaxable combat pay (see instructions)

19 Is the amount on line 18a more than \$2,500?

No. Leave line 19 blank and enter -0- on line 20.

Yes. Subtract \$2,500 from the amount on line 18a. Enter the result

20 Multiply the amount on line 19 by 15% (0.15) and enter the result

Next. On line 16b, is the amount \$4,800 or more?

No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27.

Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, or if you are a bona fide resident of Puerto Rico, see instructions.

22 Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13

23 Add lines 21 and 22

24 1040 and

1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11.

1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.

25 Subtract line 24 from line 23. If zero or less, enter -0-

26 Enter the larger of line 20 or line 25

Next, enter the smaller of line 17 or line 26 on line 27.

Part II-C Additional Child Tax Credit

27 This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28

0

Form **8889**

Health Savings Accounts (HSAs)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8889 for instructions and the latest information.

2023

Attachment
Sequence No. **52**

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

Social security number of HSA beneficiary.
If both spouses have HSAs, see instructions.

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2023. See instructions	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2023 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2023. Do not include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2
3	If you were under age 55 at the end of 2023 and, on the first day of every month during 2023, you were, or were considered, an eligible individual with the same coverage, enter \$3,850 (\$7,750 for family coverage). All others, see the instructions for the amount to enter	3
4	Enter the amount you and your employer contributed to your Archer MSAs for 2023 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2023, also include any amount contributed to your spouse's Archer MSAs	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2023, see the instructions for the amount to enter	6
7	If you were age 55 or older at the end of 2023, married, and you or your spouse had family coverage under an HDHP at any time during 2023, enter your additional contribution amount. See instructions	7
8	Add lines 6 and 7	8
9	Employer contributions made to your HSAs for 2023	9
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11
12	Subtract line 11 from line 8. If zero or less, enter -0-	12
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13. Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.	13

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2023 from all HSAs (see instructions)	14a	1,194
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	1,194
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	1,194
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f	16	0
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c	17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20	
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21	

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

Form **8889** (2023)

Form **8995**

Qualified Business Income Deduction Simplified Computation

OMB No. 1545-2294

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **55**

Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

SHEY & BRIAN MCCURDY

Your tax payer identification number

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

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i			
ii			
iii			
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	
3	Qualified business net (loss) carryforward from the prior year	3 ()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4 0	
5	Qualified business income component. Multiply line 4 by 20% (0.20)		5
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6 4	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7 ()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8 4	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)		9 1
10	Qualified business income deduction before the income limitation. Add lines 5 and 9		10 1
11	Taxable income before qualified business income deduction (see instructions)	11 143,771	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12 555	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13 143,216	
14	Income limitation. Multiply line 13 by 20% (0.20)		14 28,643
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15 1
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16 (0)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17 (0)

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

Form **8995** (2023)

Form **8867**

(Rev. November 2023)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

For tax year
20 **23**

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

SHEY & BRIAN MCCURDY

Taxpayer identification number

[REDACTED]

Preparer's name

JAREN J. BRAUN, EA

Preparer taxpayer identification number

P01624806

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

- 1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? Yes No N/A
- 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? Yes No N/A
- 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following:
 - Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
 - Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) Yes No N/A
- 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes" answer questions 4a and 4b. If "No" go to question 5.) Yes No
 - a Did you make reasonable inquiries to determine the correct, complete, and consistent information? Yes No
 - b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) Yes No
- 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s). Yes No

List those documents provided by the taxpayer, if any, that you relied on:

School records or statement

- 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? Yes No N/A
- 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) Yes No N/A
 - a Did you complete the required recertification Form 8862? Yes No N/A
- 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? Yes No N/A

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2023)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; and
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form 1040	Qualified Dividends and Capital Gain Tax Worksheet	2023
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Name SHEY & BRIAN MCCURDY	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1. <u>143,770</u>	
2. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 3a*	2. <u>555</u>	
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-		
<input type="checkbox"/> No. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 7	3. _____	
4. Add lines 2 and 3	4. <u>555</u>	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5. <u>143,215</u>	
6. Enter: \$44,625 if single or married filing separately, \$89,250 if married filing jointly or qualifying surviving spouse, \$59,750 if head of household.		
7. Enter the smaller of line 1 or line 6	6. <u>89,250</u>	
8. Enter the smaller of line 5 or line 7	7. <u>89,250</u>	
9. Subtract line 8 from line 7. This amount is taxed at 0%	8. <u>89,250</u>	
10. Enter the smaller of line 1 or line 4	9. <u>0</u>	
11. Enter the amount from line 9	10. <u>555</u>	
12. Subtract line 11 from line 10	11. <u>0</u>	
13. Enter: \$492,300 if single, \$276,900 if married filing separately, \$553,850 if married filing jointly or qualifying surviving spouse, \$523,050 if head of household.		
14. Enter the smaller of line 1 or line 13	12. <u>555</u>	
15. Add lines 5 and 9	13. <u>553,850</u>	
16. Subtract line 15 from line 14. If zero or less, enter -0-	14. <u>143,770</u>	
17. Enter the smaller of line 12 or line 16	15. <u>143,215</u>	
18. Multiply line 17 by 15% (0.15)	16. <u>555</u>	18. _____ <u>83</u>
19. Add lines 9 and 17	17. <u>555</u>	
20. Subtract line 19 from line 10	18. _____	
21. Multiply line 20 by 20% (0.20)	19. <u>555</u>	21. _____ <u>0</u>
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	20. <u>0</u>	22. _____ <u>22,122</u>
23. Add lines 18, 21, and 22	21. _____	23. _____ <u>22,205</u>
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	22. _____	24. _____ <u>22,244</u>
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16. If you are filing Form 2555, do not enter this amount on the entry space on 1040, 1040-SR, or 1040-NR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	23. _____	25. _____ <u>22,205</u>

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

Name SHEY & BRIAN MCCURDY	Taxpayer Identification Number [REDACTED]
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Credit Limit Worksheet A

- | | |
|---|------------------|
| 1. Enter the amount from Form 1040, 1040-SR, or Form 1040NR, line 18 | 1. <u>22,205</u> |
| 2. Add the amounts from Schedule 3, lines 1, 2, 3, 4, 5b, 6d, 6f, 6l and 6m. Enter the total | 2. <u>1,232</u> |
| 3. Subtract line 2 from line 1 | 3. <u>20,973</u> |
| 4. Do you meet all the following conditions?
<input type="radio"/> You are claiming one or more of the following credits:
Form 8396; Form 8839; Form 5695, Part I; Form 8859
<input type="radio"/> You are not filing Form 2555.
<input type="radio"/> Schedule 8812, line 4 is more than zero.
<input checked="" type="checkbox"/> No. Enter -0-.
<input type="checkbox"/> Yes. Enter the amount from the Credit Limit Worksheet B. | 4. <u>0</u> |
| 5. Subtract line 4 from line 3. Enter the result here and on Schedule 8812, line 13 | 5. <u>20,973</u> |

Credit Limit Worksheet B

Use this worksheet **only** if you checked "Yes" on line 4 of the Credit Limit Worksheet A above.

- | | |
|--|-----------|
| 1. Enter the amount from Form 8812, line 12 | 1. _____ |
| 2. Number of qualifying children under age 17 with the required social security number: _____ x \$1,600. Enter the result | 2. _____ |
| 3. Enter the earned income from line 7 of the Child Tax Credit Earned Income Worksheet | 3. _____ |
| 4. Is the amount on line 3 more than \$2,500?
<input type="checkbox"/> No. Leave line 4 blank, enter -0- on line 5, and go to line 6.
<input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 3. Enter the result. | 4. _____ |
| 5. Multiply the amount on line 4 by 15% (.15) and enter the result | 5. _____ |
| 6. On line 2 of this worksheet, is the amount \$4,800 or more?
<input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico and line 5 above is less than line 1 above, go to line 7. Otherwise, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12.
<input type="checkbox"/> Yes. If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12 below. Otherwise go to line 7. | 7. _____ |
| 7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the total social security and Medicare taxes withheld from your pay (and your spouse's if filing a joint return). These taxes should be shown in boxes 4 and 6 of your Form(s) W-2. | 8. _____ |
| 8. Enter the total of the amounts from Schedule 1, line 15 and Schedule 2, lines 5, 6 and 13 | 9. _____ |
| 9. Add lines 7 and 8. Enter the total | 10. _____ |
| 10. Enter the amounts from Form 1040/1040-SR, line 27 and Schedule 3, line 11; 1040-NR, Schedule 3, line 11 | 11. _____ |
| 11. Subtract line 10 from line 9. If the result is zero or less, enter -0- | 12. _____ |
| 12. Enter the larger of line 5 or line 11 | 13. _____ |
| 13. Enter the smaller of line 2 or line 12 | 14. _____ |
| 14. Is the amount on line 13 of this worksheet more than the amount on line 1?
<input type="checkbox"/> No. Subtract line 13 from line 1. Enter the result.
<input type="checkbox"/> Yes. Enter -0-. | 15. _____ |
| 15. Enter the total of the amounts from Schedule 3, lines 5a, 6c, 6g, and 6h. Enter this amount on line 4 of the Credit Limit Worksheet A | |

Form **1040** **Salaries & Wages Report** **2023**

Name **SHEY & BRIAN MCCURDY** Taxpayer Identification Number [REDACTED]

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A S	GORDON FOOD SERVICE INC	77,754	7,206	90,254
B T	CITY OF NEW SMYRNA BEACH	93,993	8,877	100,393
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
	Taxpayer	93,993	8,877	100,393
	Spouse	77,754	7,206	90,254
	Totals	171,747	16,083	190,647

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	5,596	90,254	1,309				
B	6,224	100,393	1,456				
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer	6,224	100,393	1,456				
Spouse	5,596	90,254	1,309				
Totals	11,820	190,647	2,765				

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

Statement

Form 8889

Health Savings Accounts (HSAs)

2022

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 52

Go to www.irs.gov/Form8889 for instructions and the latest information.

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

SHEY MCCURDY
BRIAN MCCURDY

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions.

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

Form 8889 Part I table with rows 1-13. Includes checkboxes for Self-only and Family coverage. Line 13 shows HSA deduction of 77.

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

Form 8889 Part II table with rows 14a-17b. Line 14a shows total distributions of 77. Line 16 shows taxable HSA distributions of 0.

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

Form 8889 Part III table with rows 18-21. Line 20 shows total income.

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

Form **8867**

(Rev. November 2022)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

For tax year

20 **22**

Attachment

Sequence No. **70**

Taxpayer name(s) shown on return

SHEY & BRIAN MCCURDY

Taxpayer identification number

Preparer taxpayer identification number

P01624806

Preparer's name

JAREN J. BRAUN, EA

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). EIC CTC/ACTC/ODC AOTC HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s) 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: School records or statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 11-2022)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- C. Submit Form 8867 in the manner required; and
- D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 1. A copy of this Form 8867.
 2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form **1040**

Qualified Dividends and Capital Gain Tax Worksheet

2022

Name

Taxpayer Identification Number

SHEY & BRIAN MCCURDY

1. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>148,142</u>	
2. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 3a*	2.	<u>483</u>	
3. Are you filing Schedule D?*			
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0-	}		
<input type="checkbox"/> No. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 7		3.	
4. Add lines 2 and 3	4.	<u>483</u>	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>147,659</u>	
6. Enter:			
\$41,675 if single or married filing separately,	}		
\$83,350 if married filing jointly or qualifying surviving spouse,		6.	<u>83,350</u>
\$55,800 if head of household.			
7. Enter the smaller of line 1 or line 6	7.	<u>83,350</u>	
8. Enter the smaller of line 5 or line 7	8.	<u>83,350</u>	
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u>0</u>	
10. Enter the smaller of line 1 or line 4	10.	<u>483</u>	
11. Enter the amount from line 9	11.	<u>0</u>	
12. Subtract line 11 from line 10	12.	<u>483</u>	
13. Enter:			
\$459,750 if single,	}		
\$258,600 if married filing separately,			
\$517,200 if married filing jointly or qualifying surviving spouse,		13.	<u>517,200</u>
\$488,500 if head of household.			
14. Enter the smaller of line 1 or line 13	14.	<u>148,142</u>	
15. Add lines 5 and 9	15.	<u>147,659</u>	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>483</u>	
17. Enter the smaller of line 12 or line 16	17.	<u>483</u>	
18. Multiply line 17 by 15% (0.15)	18.	<u>72</u>	
19. Add lines 9 and 17	19.	<u>483</u>	
20. Subtract line 19 from line 10	20.	<u>0</u>	
21. Multiply line 20 by 20% (0.20)	21.	<u>0</u>	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>23,719</u>	
23. Add lines 18, 21, and 22	23.	<u>23,791</u>	
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>23,825</u>	
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16. If you are filing Form 2555, do not enter this amount on the entry space on 1040, 1040-SR, or 1040-NR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>23,791</u>	

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

Form **1040**

Child Tax Credit Limit Worksheets A and B

2022

Name
SHEY & BRIAN MCCURDY

Taxpayer Identification Number

Credit Limit Worksheet A

- | | |
|--|---|
| <p>1. Enter the amount from Form 1040, 1040-SR, or Form 1040NR, line 18</p> <p>2. Add the amounts from Schedule 3, lines 1, 2, 3, 4, 6d, 6e, 6f, and 6l; plus Form 5695, ln 30. Enter the total</p> <p>3. Subtract line 2 from line 1</p> <p>4. Do you meet all the following conditions?
 <input type="radio"/> You are claiming one or more of the following credits:
 Form 8396; Form 8839; Form 5695, Part I; Form 8859
 <input type="radio"/> You are not filing Form 2555.
 <input type="radio"/> Schedule 8812, line 4 is more than zero.
 <input checked="" type="checkbox"/> No. Enter -0-
 <input type="checkbox"/> Yes. Enter the amount from the Credit Limit Worksheet B.</p> <p>5. Subtract line 4 from line 3. Enter the result here and on Schedule 8812, line 13</p> | <p>1. <u>23,791</u></p> <p>2. <u>1,218</u></p> <p>3. <u>22,573</u></p> <p>4. <u>0</u></p> <p>5. <u>22,573</u></p> |
|--|---|

Credit Limit Worksheet B

Use this worksheet **only** if you checked "Yes" on line 4 of the Credit Limit Worksheet A above.

- | | |
|--|---|
| <p>1. Enter the amount from Form 8812, line 12</p> <p>2. Number of qualifying children under age 17 with the required social security number: _____ x \$1,500. Enter the result</p> <p>3. Enter the earned income from line 7 of the Child Tax Credit Earned Income Worksheet</p> <p>4. Is the amount on line 3 more than \$2,500?
 <input type="checkbox"/> No. Leave line 4 blank, enter -0- on line 5, and go to line 6.
 <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 3. Enter the result.</p> <p>5. Multiply the amount on line 4 by 15% (.15) and enter the result</p> <p>6. On line 2 of this worksheet, is the amount \$4,500 or more?
 <input type="checkbox"/> No. If you are a bona fide resident of Puerto Rico and line 5 above is less than line 1 above, go to line 7. Otherwise, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12.
 <input type="checkbox"/> Yes. If line 5 above is equal to or more than line 1 above, leave lines 7 through 10 blank, enter -0- on line 11, and go to line 12 below. Otherwise go to line 7.</p> <p>7. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the total social security and Medicare taxes withheld from your pay (and your spouse's if filing a joint return). These taxes should be shown in boxes 4 and 6 of your Form(s) W-2.</p> <p>8. Enter the total of the amounts from Schedule 1, line 15 and Schedule 2, lines 5, 6 and 13</p> <p>9. Add lines 7 and 8. Enter the total</p> <p>10. Enter the amounts from Form 1040/1040-SR, line 27 and Schedule 3, line 11; 1040-NR, Schedule 3, line 11</p> <p>11. Subtract line 10 from line 9. If the result is zero or less, enter -0-</p> <p>12. Enter the larger of line 5 or line 11</p> <p>13. Enter the smaller of line 2 or line 12</p> <p>14. Is the amount on line 13 of this worksheet more than the amount on line 1?
 <input type="checkbox"/> No. Subtract line 13 from line 1. Enter the result.
 <input type="checkbox"/> Yes. Enter -0-.</p> <p>15. Enter the total of the amounts from Schedule 3, lines 6c, 6g, 6h, and Form 5695, line 15. Enter this amount on line 4 of the Credit Limit Worksheet A</p> | <p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>14. _____</p> <p>15. _____</p> |
|--|---|

Form **1040**

Salaries & Wages Report

2022

Name **SHEY & BRIAN MCCURDY** Taxpayer Identification Number [REDACTED]

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A S	GORDON FOOD SERVICE INC	84,868	8,915	94,241
B T	CITY OF NEW SMYRNA BEACH	87,856	5,418	90,356
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
	Taxpayer	87,856	5,418	90,356
	Spouse	84,868	8,915	94,241
	Totals	172,724	14,333	184,597

CLIENT COPY

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	5,843	94,241	1,366				
B	5,602	90,356	1,310				
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer	5,602	90,356	1,310				
Spouse	5,843	94,241	1,366				
Totals	11,445	184,597	2,676				

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

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

CASE NO.: 2014 302422 MMDB

JUDGE BELLE SCHUMANN

STATE OF FLORIDA

VS.

VICTOR DANILO MIRANDA
Defendant/

**STATES RESPONSE TO DEFENSE'S MOTION TO SUPPRESS FIELD SOBRIETY
EXERCISES OR IN THE ALTERNATIVE, MOTION IN LIMINE WITH REGARDS TO
FIELD SOBRIETY EXERCISES**

COMES NOW, R.J. LARIZZA, State Attorney for the Seventh Judicial Circuit of Florida, by and through the undersigned Assistant State Attorney, and files this STATES RESPONSE TO DEFENSE'S MOTION TO SUPPRESS FIELD SOBRIETY EXERCISE OR IN THE ALTERNATIVE, MOTION IN LIMINE WITH REGARDS TO FIELD SOBRIETY EXERCISE. In support of this motion, the State would show the following:

1. Evidence is legally relevant if it passes the test of materiality (bearing on the fact to be proved), competency (being testified to by one in a position to know), and legal relevancy (having a tendency to make the fact more or less probable) and must not be excluded for other countervailing reasons. *Sims v. Brown*, 574 So. 2d 131, 134 (Fla. 1991). Evidence is relevant if it tends to prove or disprove a material fact. Fl. Stat. § 90.401(2013). A material fact is a fact that is significant or essential to the issue or matter at hand. Black's Law Dictionary 628 (8th ed. 2004). Defense counsel contends in his motion Field Sobriety Exercises (FSEs) are not relevant evidence because it does not prove or disprove a material fact and therefore should be excluded.

2. State's carries the burden to prove beyond a reasonable doubt Defendant was driving under the influence to the extent that his normal faculties were impaired on February 26, 2014. The State has to prove (1) Defendant drove or was in actual physical control of a vehicle and (2) defendant was under the influence of alcoholic beverages to the extent that his normal faculties were impaired. Fl. Stat. § 316.193(1)(2013). Normal faculties included but are not limited to the ability to see, hear, walk, talk judge distances, drive an automobile, make judgment, act in emergencies and , in general, to normally perform the many mental and physical acts of daily life. Fla. Stat. § 316.1934(1)(2013). Impairment of a driver's "normal faculties" is a critical determination in DUI prosecutions. *State v. Meador*, 674 So. 2d 826, 830 (4th DCA 1996). FSEs are relevant to prove an essential element of the crime of driving under the influence, specifically

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

STATE OF FLORIDA

v.

ROBERT J. SCHAETZ

Defendant,

CASE NO.: 2015 10018 APCC

JUDGE JOSEPH G. WILL

LOWER COURT NO.
2014 310302 MMDB

APPEAL FROM THE COUNTY COURT,
IN AND FOR VOLUSIA COUNTY, FLORIDA

STATE OF FLORIDA'S ANSWER BRIEF ON MERITS

R.J. LARIZZA
STATE ATTORNEY FOR THE
SEVENTH JUDICIAL CIRCUIT

SHEY MCCURDY
ATTORNEY FOR APPEALLEE
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2015 DEC 4 4 45
CLERK OF THE CIRCUIT
VOLUSIA COUNTY

2015 DEC -4 PM 3:28

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B. Even if this Court finds Ms. Madsen did testify as an expert, the trial court did not abuse it discretion, when it allowed Ms. Madsen to state her opinion because she was clearly qualified as an expert witness regarding her knowledge of large vehicles.13

II. THE TRIAL COURT DID NOT ERR IN ALLOWING THE STATE TO PRESENT EVIDENCE ON THE REASON DEFENDANT’S LICENSE WAS SUSPENDED, BECAUSE IT WAS AN ELEMENT OF THE CRIME OF DRIVING WHILE LICENSE WAS SUSPENDED AND CLEARLY NOT IRRELEVANT.....14

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A. ISSUES PRESENTED FOR REVIEW

1. Whether the trial court erred in its discretion when it allowed Ms. Madsen to testify as to her opinion as to the Defendant's van and turning radius after Defense elicited testimony from Ms. Madsen regarding her opinion of Defendant's driving and Defense counsel elicited testimony during its case in chief from Defendant's girlfriend's regarding her opinion as to the turning radius of the van.
2. Whether the trial court erred in its discretion in allowing the State to present the reason Defendant's license was suspended, when proving Defendant's license was validly suspended is an essential element needed to prove the Defendant was driving while his license was suspended.

A. STATEMENT OF THE CASE

PROCEDURE HISTORY

The Robert Schaetz, hereinafter referred to as Defendant, was charged by information with driving under the influence to the extent his normal faculties were impaired in violation of Florida Statute § 316.193(1), and driving while his license was suspended in violation of Florida Statute § 322.34(2)(a). (R. 78). The Defendant filed a motion to suppress asking the court to suppress the stop

conducted by Officer Rizzio, based on the proposition that Officer Rizzio had no probable cause for a traffic stop or reasonable suspicion that a crime had been committed. (R. 79-81). After an evidentiary hearing held on February 5, 2015, the trial court, presiding Judge B. Schumann, denied the motion through written order. (R. 125-128).

Trial was held on June 15, 2015, and the jury returned a verdict of guilty to both counts charged in the information. (TT. 225). Judgment and sentence was entered on June 15, 2015. (R. 136-137). State presented evidence this was Defendant's fourth conviction for driving under the influence and was therefore sentenced to 364 days in the county jail. (R. 168). Defendant was sentenced to sixty (60) days for driving while his license was suspended to run concurrent to the sentenced imposed for Driving under the influence. (R. 136 -137). A timely notice of appeal was file by Defendant on June 23, 2016. (R. 186).

PREFACE

Mr. Robert Schaetz will herein be referred to as the Defendant. The Appellee will be known as the State. The record will be reflexed as R, and any reference to the trial transcript will be indicated as TT.

STATEMENT OF FACTS

On July 13, 2014 around 4:00 pm in the afternoon, Officer Rizzio was on patrol for the South Daytona Police Department and conducted a traffic stop of the

Defendant after receiving a dispatch. (R. 83). The dispatched call was for a possible reckless driver, who had staggered out of the Ages Park and Package, a business in Daytona Beach, and headed south on Nova Road. (R. 83). Dispatch advised that Diane Madsen called into to 911 to report an intoxicated man staggering from the bar, jumped a curb, and was now heading south on Nova Road, in a white van with Florida license plate reading number 8648GP. (R. 83). Officer Rizzio noticed the vehicle matching the description placed out over the radio and confirmed the license plate number. (R. 83) Officer Rizzio noticed the van was driving down Nova Road straddling the clearly marked bike lane. (R. 83). Officer Rizzio conducted a traffic stop and the vehicle stopped at the Road side Tavern. (R. 83). The driver of the vehicle was identified as the Defendant, Robert Schaetz. (R. 83). Officer Rizzio approached the vehicle and asked for the Defendant's driver license and registration. (R. 83). The Defendant fumbled through his wallet and produced a credit card. (R. 83). Officer Rizzio then asked the defendant as second time for his driver license the Defendant again fumbled through his wallet, and was finally produced the requested documents. (R. 83). While Officer Rizzio was speaking with the Defendant, Officer Rizzio noticed the smell of alcohol, bloodshot and watery eyes. (R. 83-84). The Officer based on his observations and the dispatched call of a reckless driver asked the defendant to exit the van. (R. 83-84).

Upon exiting the van Officer Rizzio noticed the Defendant was unsteady on his feet. (R. 84). At this time Officer Didonato and Sargent Chaves of the South Daytona Police Department arrived to assist Officer Rizzio with his investigation. (R. 84). Officer Rizzio ran the Defendant's license through NCIC/ FCIC and determined that the Defendant's license was suspended on June 28, 2014, for failure to pay child support. (R. 84). Officer Rizzio attempted to conduct a DUI investigation to determine if the Defendant was driving under the influence to the extent his normal facilities were impaired. (R. 84). This investigation was captured on Officer Rizzio's in car camera and audio recording device. Officer Rizzio asked the Defendant to preform field sobriety test. The Defendant refused and became argumentative with the officers. (R. 84). Throughout the investigation Defendant's speech became noticeable slurred. (R. 175). Defendant seemed confused and unaware of what city he was in, claiming he had never been to South Daytona. (R. 175).

Defendant was placed under arrest for driving under the influence and driving while license was suspended with knowledge. (R. 84). Defendant was then asked to submit to a breath alcohol test. (R. 84). Defendant refused and was read Florida implied consent. (R. 84). Defendant again refused to submit to a breath alcohol test. (R. 84). Defendant was placed under arrest and into the back of Officer Rizzio's patrol car where he continued to ask Sgt. Chaves the reason he

was being arrested. (R. 175). Sgt. Chaves continued to tell the Defendant he was under arrest for driving under the influence. (R. 175). This exchange between the Defendant and Sgt. Chaves was captured on the in car camera of Officer's Rizzio patrol vehicle. (R. 175). Defendant was transported to South Daytona Police Department and then to the Volusia County Branch Jail. (R. 84).

B. ARGUMENT

I. THE TRIAL COURT PROPERLY DENIED DEFENSE COUNSEL OBJECTION AND ALLOWED THE STATE TO ELICITED TESTIMONY FROM MS. MADSEN REGARDING HER OPINION AS TO THE DECRPTION OF THE VAN AND TURING RADIUS OF THE VAN.

A. The trial court was correct in allowing Ms. Madsen to testify as to her observations and opinion regarding the Defendant's van, because this testimony was based on what she perceived and witnessed and the Defendant opened the door to any opinion testimony that was given by Ms. Madsen.

A lay witness may offer opinion testimony related to what they perceived.

Fl. Stat. § 90.701. Lay witness testimony may involve testimony related to distance, time, size, weight and form of identity. *Fino v. Nodine*, 646 So. 2d 746 at 748-49 (Fla. 4th DCA 1994). A lay witness opinion is only permitted if it is based on what the witness has personally perceived. *Id* at 748. Ms. Madsen only testified as to what she perceived on July 13, 2014 while at the Office Deport parking lot waiting on her husband to return from the store.

The common-law general rule is that lay witness testimony must be based on the facts which they observed and not inferences or opinions based upon those facts. *Jones v. State*, 32 So. 793 (Fla. 1902). However, a lay witness can offer their inference and opinion where:

1. The witness cannot readily, and with equal accuracy and adequacy, communicate what he or she has perceived to the trier of fact without testifying in terms of inferences or opinions and the witness's use of inferences or opinions will not mislead the trier of fact to the prejudice of the objecting party; and
2. The opinions and inferences do not require a special knowledge, skill, experience, or training.

(Fla. Stat. § 90.701). Ms. Madsen was called to testify as a witness during the State's case and chief. (TT. 28). Ms. Madsen testified as to her prior jobs, one of which included being a long haul truck driver. (TT 29). Ms. Madsen testimony on direct examination was only limited to her observations of what she saw on June 15, 2014, in the Office Depot parking lot and was not in the form of opinion testimony. (TT 28-36). Specifically, Ms. Madsen's testimony on direct examination was limited to her observations regarding the Defendant's driving pattern.

MS. MCCURDY: Okay. Prior to him actually leaving, did you notice anything about his driving pattern?

MS. MADSEN: Yes, that, as I said, I was parked right next to him and he was I think approximately one spot way from the curb there and he made such a sharp right- hand turn that the right wheels of his vehicle went up over that curb, um both, ways. And then as I was watching, where the parking lot is you make a right to get out of it there and then there's a short road that leads out to Nova road and he was going so quickly he swung very wide onto that entrance road. (TT. 33).

Ms. Madsen's testimony is clearly in the form of and solely limited to observation evidence. State inquired no further into what Ms. Madsen observed regarding the Defendant's van and turning radius.

The State concluded its examination of Ms. Madsen and tendered the witness for cross examination. (TT. 36). On cross examination the Defendant "opened the door" to any opinion testimony regarding Ms. Madsen prior job experience as a long haul truck driver. An evidentiary principle of "opening the door" allows the admission of otherwise inadmissible testimony to qualify, explain, or limit testimony or evidence previously admitted. *Lawrence v. State*, 846 So. 2d 440 at 451(Fla. 2003). The concept of "opening the door" is based on considerations of fairness and the truth-seeking function of a trial because without the fuller explication, the testimony that opened the door would have been

incomplete and misleading. *Rodriguez v. State*, 753 So. 2d 29 at 42 (Fla. 2000). The concept of opening the door applies “when one party's evidence presents an ‘incomplete picture’ and fairness demands the opposing party be allowed to ‘follow up in order to clarify ... and make it complete.’ ” *Brunson v. State*, 31 So.3d 926, 928 (Fla. 1st DCA 2010). Defense counsel argues that the State elicited opinion testimony in the form of expert testimony when it is clear from the record that the Defendant elicited this testimony by opening the door for inquiry on cross examination.

DEFENSE: Now, Ms. Madsen you were a long haul truck driver, correct?

MS. MADSEN: Yes

DEFENSE: And I assume you have trailers with you?

MS. MADSEN: No

DEFENSE: No, so you drove large vehicles, though?

MS. MADSEN: Yes, it's forty feet in length.

DEFENSE: I am sorry a forty foot –

MS. MADSEN: Forty foot in length.

DEFENSE: Forty foot in length?

MS. MADSEN: It like driving a large RV.

DEFENSE: Okay, so you would agree, then that taking a right hand turn in a large vehicle could cause tires to go over that median.

MS. MADSEN: Only if you were making a too sharp of turn.

(TT. 40). From the exchange above it is clear Defense is attempting to elicit opinion testimony regarding how a van should have been driven through the parking lot. Specifically, Defense asked Ms. Madsen about being a long haul truck driver and about her opinion regarding the Defendant action of making the turn through the parking lot. Defense continues its questions with the following exchange.

DEFENSE: So if you would have come out this way and turned and taken a wide right turn, he could have missed those?

MS. MADSEN: Yes

DEFENSE: But he took a right hand turn and stayed on the correct side of the road?

MS. MADSEN: That he – there isn't a road, to speak, there, that just the – in front of the stores.

DEFENSE: It's a parking lot.

MS. MADSEN: Yes. And there was no other traffic but --

DEFENSE: There's a right side and a left side?

MS. MADSEN: Yes, but there was room to pull out, make a legal right turn without going over the curbs and --

DEFENSE: That's what you could see?

MS. MADSEN: That's what I've done.

DEFENSE: Okay, but that's what you could see at that time.

MS. MADSEN: Yes.

DEFENSE: Okay, so you would contend that without any traffic here, he should have made a longer sweeping right hand turn, that's what you would have done.

MS. MADSEN: No, I had said he had room enough to make the turn legally.

(TT. 40 -41).

It was only on redirect the State elicited any testimony regarding how the Defendant could have taken the turn in the parking lot. This was only after Defense made it a key element of their cross examination. Furthermore, the State's redirect was limited to one question regarding how the Defendant made the turn in the parking lot. (TT. 43- 42). The State's question of the witness was done after Defense elicited testimony regarding Ms. Madsen opinion, and was limited to clarifying any misleading testimony on cross examination. Defense is attempting to have a case over turned based on their attempt to elicit opinion testimony and claiming it was procedural error. It is clear in the record the only person who attempted to have Ms. Madsen testify as an expert is the Defense. Defense does not get to retrial a case based on a failed attempt to elicit a particular response on cross examination nor should the Defense be able to stop the state from inquiry into a line of questioning the defense initiated. Because the State only elicited testimony regarding what Ms. Madsen observed that day and never elicited testimony regarding her opinion of the operation of Defendant's van the trial court did not commit any error in allowing any of Ms. Madsen's testimony.

The Defense further contends the State presented opinion testimony during its' rebuttable case. State would again argue that Defense "opened the door" when it called the Defendant's girlfriend to the stand to offer her opinion testimony on

the difficulties of driving the van. The Defense called Ms. Kessel, the Defendant's girlfriend, to the stand and the following exchange took place:

DEFENSE: Ms. Kessel, you own that van.

MS. KESSEL: Yes.

DEFENSE: How big is that van?

MS. KESSEL: 18-1/2 feet. It's got a turning circumference of 47 - 1/2 feet you can have it cranked.

MS. MCCURRDY: Objection.

THE COURT: Overruled.

(TT. 147). It is clear that Defendant actually elicited expert testimony of their own witness, yet challenged similar actions by the State when they initiated a particular line of questions. Ms. Kessel was never offered as an expert during Defendant's case nor does she qualify as such. In fact there was no foundation laid for how Ms. Kessel would know the turning radius of the van in question. This is not general knowledge in the area of a lay witness, and this testimony should have never been allowed, even over the State's clear objection. The testimony was allowed and Defense proceeded with it questioning. Ms. Kessel continued to testify that she runs over curbs in this town all the time because the van is so big. (TT. 147-148).

Once Defense rested it is only at this time State called Ms. Madsen as a rebuttal witness to testify about her experience with large vehicles and the ability to drive vehicles without running over curbs.

It is clear from the evidenced presented and arguments made, the State is not the one who attempted to elicit expert opinion testimony from Ms. Madsen. It is also apparent based on the record that the testimony of Ms. Madsen was solely elicited by the Defense and it was only at this point the State attempted to clarify any misinformation that would tend to mislead the jury. The Defendant clearly opened the door to any testimony that was presented in the form of an expert witness. Therefore the Defendant's claim of error by the court is misplaced and should not be upheld.

B. Even if this Court finds Ms. Madsen did testify as an expert, the trial court did not abuse its discretion, when it allowed Ms. Madsen to state her opinion because she was clearly qualified as an expert witness regarding her knowledge of large vehicles.

A witness may be qualified as an expert based on their knowledge, skill, experience, training or education to render an opinion if it will assist the jury in determining a fact in issue. Fla. Stat. § 90.702 (2015). It is clearly within the trial court's discretion to determine a witness's qualifications to express an opinion as an expert, and the court's determination in that regard will not be reversed absent a clear showing of error. *Brooks v. State*, 762 So.2d 879 at 892(Fla. 2000); see also

Ramirez v. State, 542 So.2d 352 (Fla.1989). The question to be answered is whether the witness is qualified to testify as an expert based on their level of training or amount of experience a subject will be dependent on the nature of that subject. *Bell v. State*, 2015 WL 58836007 (5th DCA 2015). This determination will depend solely on the subject matter the witness intends to address. *Id.*

Ms. Madsen clearly testified she was a long haul truck driver for the federal government transporting highly sensitive material. (TT. 29). She also testified as to the type of vehicles she was accustomed to driving. (TT. 40). It is clear from the record Ms. Madsen's experience as a long haul truck driver, driving forty feet large vehicle would allow her to state any opinion she had regarding a 18 ½ feet large van. Furthermore this opinion was only stated after Ms. Kessel attempted to convince the jury that the reason the Defendant drove over the curb in the Office Depot parking lot was because the van was too big and hard to maneuver and not because of his level of impairment that day.

Ms. Madsen is clearly qualified as an expert regarding large vehicle and because this determination is left up to the trial court's discretion the State would argue that Defendant's argument is irrelevant and not based on the facts in the record, and therefore there was no error committed by the trial court.

II. THE TRIAL COURT DID NOT ERR IN ALLOWING THE STATE TO PRESENT EVIDENCE AS TO THE REASON DEFENDANT'S

LICENSE WAS SUSPENDED, BECAUSE IT WAS AN ELEMENT OF THE CRIME OF DRIVING WHILE LICENSE WAS SUSPENDED AND CLEARLY NOT IRRELEVANT.

- A. The trial court was correct in allowing evidence to be presented as to the reason Defendant's license was suspended because Defendant was charged with driving while his license was suspended and the State was required to establish his license has been validly suspended in order to prove this charge beyond a reasonable doubt.

Defendant was charged with driving while his license was suspended by information. In order for the State to prove the Defendant committed the crime of driving while his license was suspended three elements must be proven. The state is required to prove; (1) the Defendant drove a motor vehicle on the highway, (2) at the time his license was suspended, and (3) and at the time the Defendant drove the motor vehicle on the highway in this State, the defendant knew that his license was suspended. (TT. 213-214).

The State must prove that the Defendant's license was suspended and the Defendant had knowledge of the suspension. The State elicited testimony that the Defendant's license was suspended for child support and that Defendant clearly received notice. Defendant's reliance on the two cases as incorporated into its argument is misplaced and distinguishable from the facts in this particular case.

Defense counsel relies on *Arthur v. State* to show that the State was not required to designate the citations of offense which lead to a person being classified as a habitual traffic offender. Defense reliance on this case is misplaced for two

reasons. First, the defendant in *Arthur* is charge under Florida Statute 322.34 (5) as a habitual traffic offender, not driving while his license was suspended under Florida Statute 322.34 (2)(a). *Arthur*, 818 So. 2d 589 (Fla. 5th DCA 2002). In order for the State to prove the crime charged in *Arthur* the state need only prove two elements; (1) the defendant drove a motor vehicle upon a highway in this state, and (2) at the time, defendant's license was revoked as a habitual traffic offender. (Fla. Jury Instruction 28.11(a)). There is a clear difference in the standard of proof required by the State to prove two separate and different charges. The State in the Defendant's case has to prove that the Defendant's license was suspended and the Defendant knew of the suspension. Clearly this case contains separate elements then the elements needed in *Arthur*. In *Arthur* the State had to prove the three prior convictions, which is similar to the State having to prove the reasons the Defendant's license is suspended.

Furthermore, the court in *Arthur* found that the State did not have to alleged the reason for the prior citations for the driving while license suspended convictions, which resulted in Arthur's being labeled a habitual traffic offender. *Id.* However nowhere in opinion does it indicated had the state alleged the prior reason for the citations it would have been improper. Even more importantly the court in *Arthur* states that the definition of one of the elements, habitual traffic offender, incorporates the Department's records, it is essential that such records, or at least

the relevant portion thereof showing such designation and revocation, be proved to the jury. *Id.* at 591. Therefore in this case the Defendant's driving record showing only the relevant portion as to the reason Defendant's license was suspended was relevant and necessary and properly admitted into evidence. It is clear that the State only included relevant evidence as to why the Defendant's license was currently suspended. (R. 176- 179). Therefore there is no error on the trial court's part of allowing the State to have a witness and driving record establish a valid reason for the Defendant's license being suspended.

The Defendant attempts to argue that the State admitting evidence of the reason behind the Defendant's driver license suspension was not relevant and clearly outweighed by prejudice. Relevant evidence is any evidence tending to prove or disprove a material fact. Fla. Stat. § 90.401. And all relevant evidence is admissible except as proved by law. Fla. Stat. § 90.402. The Defendant contends the fact the Defendant failed to pay child support is a bad act and therefore not allowed to be entered into the record because while this evidence is relevant its effect is more prejudicial than probative. Defendant relies on a case of *State v. Van Hubbard*, 751 So. 2d 552 (Fla. 1999). This case's holding found that allowing the State to admit the fact defendant driver's license was suspended in a DUI manslaughter case was improper because it was evidence of prior bad acts and harmful error. *Id.* at 566. However, in *Van Hubbard* the defendant was not

charged with the crime of driving while license suspended, so the State had no reason to admit any evidence as to the defendant driving history. Specifically the Defendant's driving history was not an element of the crime charged in *Van Hubbard*, and therefore admission of his driving history was marginal, if any, relevance in establishing the elements of DUI manslaughter. *Id.* as 565. Clearly the Defendant in this case is charged with driving while his license was suspended and the reason for the suspension is not marginal and very relevant to the crime charged.

The reason a license is suspended is clearly relevant to the second crime charged in the information against the Defendant. Because this evidence is clearly relevant and needed to prove the second crime charged the court did not abuse its discretion in allowing the state to elicit testimony regarding the reason for Defendant's license suspension. Defendant's argument should therefore be denied and the verdict upheld regarding all crimes charged.

III. THE VERDICT IN THIS CASE SHOULD STAND AS IT WAS NOT THE PRODUCT OF HARMLESS ERROR.

It is a well-established principle that an appellate court will not reverse an order or judgment of the trial court in a criminal case if the error complained is harmless. *State v. Diguillo*, 491 So. 2d 1129 (Fla. 1986). The fact an error has been committed does not necessarily require reversal on appeal. *Knight v. State*,

919 So. 2d 628 (Fla. 3d DCA 2006). Trial courts are not expected to be perfect when trying a case. An error will be found to be harmless if the reviewing court can say beyond a reasonable doubt the error did not affect the verdict or change the outcome in the case. *State v. Contreras*, 979 So. 2d 896 (Fla. 2008). In applying the harmless error test, the question becomes whether there is a reasonable possibility that the error affected the verdict; the burden to show the error was harmless must remain on the State. *McDuffie v. State*, 72 So.3d 774 (Fla. 5th DCA. 2011).

It is clear after careful and complete reading of the record that no error occurred and therefore there is no need for a harmful error analysis. However if one were to consider any of the errors alleged by the Defense as possible harmful error then after complete review of the record it is clear that the jury would not have relied on any of this evidence in coming to their verdict. The record is clear that the Ms. Madsen only testified as to her opinion once questioned by the Defense.

Furthermore, Defense claims that State overly relied on the reason for Defendant's driver license suspension in it closing argument created a harmful error. However, as Defendant admitted the State mentioned the reason for the suspension only three times in both its first and second close establishing that it was not a key argument of the State case.

C. CONCLUSION

Defendant is now asserting improper testimony is harmful error in this case based on testimony elicited by its own cross examination. The State should not carry the burden to justify an unplanned answer by Defense's own witness, as there would be no error claimed if the same were true for the State questioning a witness called by defendant. The State and the record establish the Defendant's conviction for driving under the influence and driving while his license was suspended should be upheld.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been emailed to Camille R. Martin, P.O. Box 434, Deland, Florida 32721.

CERTIFICATE OF FONT

I HEREBY CERTIFY that the size and style of type used in the brief is 14 point proportionally spaced Times New Roman.

/s/ Shey McCurdy
SHEY MCCURDY
ASSISTANT STATE ATTORNEY