

**Application of Samuel J. Salaro, Jr.
for Appointment to the Florida Supreme Court**



APPLICATION FOR NOMINATION TO THE FLORIDA SUPREME 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: Samuel J. Salario, Jr.

Social Security No.: [REDACTED]

Florida Bar No.: 083460

Date Admitted to Practice in Florida: 7/23/1996

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.

Shareholder, Lawson Huck Gonzalez, PLLC
1700 South MacDill Avenue, Suite 240
Tampa, FL 33629
(813) 765-5113

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.

My residential address is 7310 N. Ola Avenue, Tampa, FL 33604 (Hillsborough County). I have lived at this address for roughly 12.5 years.

I was born and raised in Tampa, have lived in Florida for 46.5 years, and have lived here continuously for the last 24 years.

My cell number is 813-765-5113, and my preferred email address is samuel@lawsonhuckgonzalez.com.

3. State your birthdate and place of birth.

I was born on October 15, 1970 in Tampa, Florida.

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.

For state bar admissions, I am a current member of The Florida Bar and a past member of the District of Columbia Bar. I resigned my D.C. Bar membership in 2015 because I was appointed to the Second District Court of Appeal and no longer had a need for it.

My other bar admissions are as follows: Supreme Court of the United States, the United States Courts of Appeals for the Fourth, Fifth, Seventh, Eleventh, and District of Columbia Circuits, and the United States District Courts for the Middle District of Florida, the Northern District of Florida, the Southern District of Florida, and the District of Nebraska.

In 1997, I became a member of the bar of the United States District Court for the District of Colorado while representing a client there (the court does not permit *pro hac vice* admissions). I allowed the membership to lapse when I no longer had a need for it.

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

I have not been known by any aliases.

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).*

Law School: University of Florida, Levin College of Law; attended January 1993 through December 1995, Juris Doctorate received in December 1995; class standing at graduation was 6 out of 133; GPA was 3.57.

Undergraduate School: The American University; attended August 1988 through May 1992; B.A. in Philosophy and Political Science received in May 1992

High School: Jesuit High School of Tampa; attended August 1984 through May 1988; high school diploma received in May 1988;

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.*

Law School: Order of the Coif; Florida Law Review (Board Member).

Undergraduate School: Alpha Sigma Phi Fraternity (Vice President 1991-92); Debate Team.

High School: Debate Team; The Tiger Newspaper; Masque Club.

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.*

February 2023-present: Shareholder at Lawson Huck Gonzalez, PLLC. My office address and personal telephone number are in response to Question 1. The principal firm address is 101 E. College Avenue, Fifth Floor, Tallahassee, FL 32301. The principal firm telephone number is 850-825-4334.

April 2022-February 2023: Shareholder at Brannock, Humphries & Berman, P.A. (now Brannock, Berman & Seider, P.A.), 1111 W. Cass Street, Suite 200, Tampa, FL 33606. 813-223-4300.

June 2020-April 2022: Managing Director of Investments at Veridis Management, LLC. 1700 S. MacDill Avenue, Suite 300, Tampa, FL 33629. 813-575-2266. I managed the underwriting and asset-management functions of a litigation finance firm focused on complex litigation, often with a regulatory component.

February 2015-June 2020: Judge, Second District Court of Appeal of Florida (appointed by Governor Rick Scott). 525 Mirror Lake Drive North, St. Petersburg, FL 33701. 727-610-3740.

October 2002-February 2015: Shareholder (Feb. 2004-Feb. 2014) and Associate (Oct. 2002-Feb. 2004) in the Tampa office of Carlton Fields, P.A., 4221 WS. Boy Scout Boulevard, Tampa, FL 33607. 813-223-7000.

July 2000-September 2002: Counsel (Sept. 2001-Sept. 2002) and Associate (July 2000-Sept. 2001) in the Washington, D.C. office of Wilmer, Cutler & Pickering (now WilmerHale). Washington, D.C. office. 2100 Pennsylvania Avenue NW, Washington, D.C. 20037. 202-663-6000.

September 1998-July 2000: Associate in the Washington, D.C. office of Holland & Knight, LLP. 800 17th Street NW, Suite 1100, Washington, D.C. 20006. 202-955-3000.

June 1996-June 1998: Law clerk to the Honorable Wm. Terrell Hodges, United States District Court for the Middle District of Florida. When I clerked, Judge Hodges sat in the court's Jacksonville Division. Judge Hodges passed away in January 2022.

May 1995-August 1995: Summer Associate at Shackelford, Farrior, Stallings & Evans, P.A. Shackelford Farrior was a what would then have been regarded as a mid-size general practice firm in Tampa. In 2000, the firm merged with Gray Robinson, P.A.

May 1994-August 1994: Summer Clerk/Intern, Office of the State Attorney, Thirteenth Judicial Circuit of Florida. 419 N. Pierce Street, Tampa, FL 33602. 813-272-5400.

September 1992-December 1992: Bartender and Waiter at Armands Chicago Pizzeria in Washington, D.C. This business no longer exists.

August 1992-September 1992, October 1991-May 1992: Sales Associate, Abercrombie & Fitch, 3222 M Street NW, Washington, D.C. 20007. 202-333-1566.

May 1992-August 1992: Runner in the Tampa office of Shapiro & Fishman, LLP (now known as LOGS Legal Group LLP). 8198 Woodland Center Boulevard, Tampa, FL 33614. 813-880-8888.

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.*

Current Practice: I am primarily an appellate practitioner handling state and federal appeals across a broad range of subjects, including government and political disputes, criminal prosecutions, business disputes, class actions, estates and trusts, and amicus briefing in matters of interest. I also serve as a mediator, primarily in complex business cases. My practice includes state and federal trial court representations, although I am increasingly limiting that to matters related to my appellate practice or that I am otherwise interested in handling.

I do not have a typical client or matter, as my practice is generalized. Examples of the kinds of matters I handle are as follows: (1) *United States v. Aaron Zahn*, No. 24-12617 (Eleventh Circuit Court of Appeals) (pending; lead appellate counsel for a former executive appealing convictions for federal programs fraud and wire fraud); (2) *NEXT Payment Systems, Inc. v. CLEAResult Consulting, Inc.*, No. 24-1377 (Seventh Circuit Court of Appeals) (pending; lead appellate counsel for a software design company appealing a summary judgment on statutory trade secret and related claims); (3) *Trump Media & Technology Group Corp. v. United Atlantic Ventures, LLC, et al.*, various case numbers (Second District Court of Appeal) (lead appellate counsel to social media company in multiple appeals and writ proceedings to the Second District Court of Appeal of Florida); (4) *Jerry Torres v. Sean Shaw, et al.*, Case No. 1D2022-2423 (First District Court of Appeal (lead appellate counsel to Republican candidate for Congress challenging final judgment disqualifying him from running); and (5) *Karen Jaroch v. Hillsborough County*, Case No. 22-CA-007158 (Thirteenth Judicial Circuit) and Case No. 2D2022-3452 (Second District Court of Appeal (lead trial and appellate counsel to citizen and taxpayer challenging ballot initiative for transportation surtax for violating statutory ballot accuracy requirements).

Past Practice: Prior to being appointed to the Second District in 2015, I my practice primarily involved securities litigation and enforcement, internal investigations, class actions, and commercial litigation. My primary clients were investment banking firms, public companies, individual public company officers and directors, and large private companies. My matters generally involved the defense of securities class actions, merger-objection class actions, shareholders' derivative actions, and class actions generally. My matters also included corporate

internal investigations in response to whistleblower allegations or shareholder derivative demands and responding to securities-related regulatory investigations.

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	<u>15</u>	%	Civil	<u>60</u>
Federal Trial	<u>10</u>	%	Criminal	<u>30</u>
Federal Other	_____	%	Family	_____
State Appellate	<u>50</u>	%	Probate	<u>5</u>
State Trial	<u>25</u>	%	Other	<u>5</u>
State Administrative	_____	%		
State Other	_____	%		
TOTAL	_____	100	TOTAL	_____
		%		100
				%

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

My practice has become a primarily appellate practice, so I appear less in the trial court than I did before I was appointed to the Second District.

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

Jury?	<u>0</u>	Non-jury?	<u>3</u>
Arbitration?	<u>3</u>	Administrative Bodies?	<u>0</u>
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.*

Please see attached Schedule 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.*

No.

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.*

In March 2024, we failed to meet a court-ordered deadline to produce documents in a civil case in which I was a responsible shareholder. At the time, I was overwhelmed with other matters, not sufficiently staffed, and traveling to assist my son with his recover after a surgery. The deadline did not get calendared and was overlooked. Thereafter, we quickly produced the requested documents. No adverse action was taken.

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.*

I understand this question to ask for the last six trial court proceedings or appeals that proceeded to a final decision on the merits. They are as follows:

Patrick Douglas Scruggs v. State of Florida, Case No. 2D2025-2054 (Second District Court of Appeal) – Cynthia Richards (cynthia.richards@myfloridalegal.com), Assistant Attorney General, Office of the Attorney General, 3507 E. Frontage Road, Suite 200, Tampa, FL 33607-7013, (Counsel for the State).

State of Florida v. Joshua Emanuel Badillo, Case No. 53-2022-CF-0003708-A000-XX (Tenth Judicial Circuit of Florida) – (1) Bonde Johnson (bjohnson@sao10.com), Office of the State Attorney, Tenth Judicial Circuit, P.O. Box 9000, Drawer SA, Bartow, FL 33831-9000, 863-534-4800 (direct 4947), (Counsel for the State); (2) Eddie Suarez (esuarez@suarezlawfirm.com), The Suarez Law Firm, 1011 W. Cleveland Street, Tampa, FL 33606, , 813-494-4464 (Co-Counsel for the Defendant); (3) Bjorn E. Brunvand, Brunvand, Wise & Farinella Law Group, 615 Turner Street, Clearwater, FL 33756, bjorn@acquitter.com, 727 410-9968 (Co-Counsel for the Defendant).

State of Florida v. Jesse James Mayer, Case No. 2D2023-2071 (Second District Court of Appeal) – James A. Hellickson, Assistant Attorney General, Office of the Attorney General,

3507 E. Frontage Road, Suite 200, Tampa, FL 33607, james.hellickson@myfloridalegal.com, 813-287-7900 (Counsel for the State).

Law Offices of Kevin C. Ambler, P.A. v. Bayfront Same Day Surgery Center, LLC, Case No. 2D2024-1634 – Isaac R. Ruiz-Carus, P.A., Greco, Wozniak & Ruiz-Carus, P.A., 201 N. Morgan Street, Suite 200, Tampa, FL 33602, isaac@gwlawpa.com, 813-233-7849 (Counsel for Appellee).

ARC Global Investments II, LLC v. Trump Media & Technology Group Corp., Case No. 2D2024-2364 (Second District Court of Appeal) – (1) Kevin P. Jacobs and Christopher J. King, Homer Bonner Jacobs Ortiz, P.A., 1200 Four Seasons Tower, 1441 Brickell Avenue, Miami, FL 33131, [kjacob@homerbonner.com](mailto:kjacobs@homerbonner.com) and cking@homerbonner.com, 305-350-5100 (Counsel for Appellant/Petitioner) and (2) Adam L. Schwartz and Andrew T. Figueroa, Vedder Price (FL), LLP, 600 Brickell Avenue, Suite 1500, Miami, FL 33131, aschwartz@vedderprice.com and afigueroa@vedderprice.com, 786-741-3200 (Counsel for Appellant/Petitioner).

ARC Global Investments II, LLC v. Trump Media & Technology Group Corp., Case No. 2D2024-1780 (Second District Court of Appeal) – Same opposing counsel as listed as the case immediately above.

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.

Of my last six settled cases, three involved my service as mediator, not as counsel. I have indicated those with a *.

* *595 Annex, LLC v. RV Sales of Broward, Inc.*, Case No. 4D2023-2188 (Fourth District Court of Appeal) – (1) Jack R. Reiter (jack.reiter@gray-robinson.com) and Steven Solomon (steven.solomon@gray-robinson.com), Gray Robinson, P.A., 333 S.E. 2d Avenue, Suite 3200, Miami, FL 33131 (Counsel for Appellant); (2) Eric J. Silver (esilver@stearnsweaver.com), Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A., 150 W. Flagler Street, Suite 2200, Miami, FL 331340 (Counsel for Appellee).

* *Richard Herrington v. The Sierra Company LLC*, Case No. 8:23-23-WFJ-AEP (United States District Court, Middle District of Florida) – (1) Ashwin Robert Trehan (atrehan@lawcantrell.com), Cantrell Schuette, 401 E. Jackson Street, Suite 2340, Tampa, FL 33602, 813-705-6275 (Counsel for Plaintiff); (2) Angelo M. Filippi (afilippi@kelleycronenberg.com), Kelly, Kronenberg, Gilmartin, Fichtel & Wander, PA, 8201 Peters Road, Suite 400, Fort Lauderdale, FL 33324, 954-370-1988 (Counsel for Defendant).

* *In re Assignment for the Benefit of Creditors of Crystal Cruises, LLC, et al.*, Case No. 2022-002742-CA-01 (Eleventh Judicial Circuit) – (1) Brett M. Amron (bamron@bassamron.com) and Dain DeSouza (ddesouza@bastamron.com), Bass Amron, One Southeast Third Avenue, Suite 2410, Miami, FL 33131, 305-379-7904 (Counsel for Assignee); (2) Donald R. Kirk (dkirk@carltonfields.com) and Alexandra R. Blye (ablye@carltonfields.com), Carlton Fields, P.A., 4221 W. Boy Scout Boulevard, Suite 1000, Tampa, FL 33607, 813-223-7000 (Counsel for Defendants); (3) Eric J. Silver (esilver@stearnsweaver.com), Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A., 150 W. Flagler Street, Suite 2200, Miami, FL 331340 (Counsel for Defendants); (4) Marshall Dore Louis (mlouis@bsflp.com), Boies Schiller & Flexner, LLP, 305-357-8348 (Counsel for Defendants). There were several insurers who participated in this mediation remotely, but I cannot locate contact information for them.

Farantatos v. Coloutes, Case No. 2022-CA-003941 (Thirteenth Judicial Circuit) – (1) William J. Schifino (wschifino@gunster.com) and Justin P. Bennett (jbennett@gunster.com), Gunster, 401 East Jackson Street, Suite 1500, Tampa, FL 33602 (813-228-9080) (Co-Counsel for Plaintiff); (2) Todd Foster (tfoster@jpfirm.com), Johnson Pope Bokor Ruppel & Burns, LLP, 400 N. Ashley Drive, Suite 3100, Tampa, FL 33602, 813-225-2500 (Co-Counsel for Plaintiff); (3) Lily McCarty (lmccarty@tampa-litigation.com), 745 Lumsden Road, Brandon, FL 33511, 813-738-8650 (Co-Counsel for Plaintiff), (4) Robert David Eckard (robert@roberteckardlaw.com) and Drew Kurland Patterson (drew@roberteckardlaw.com), Robert Eckard & Associates, P.A., 3110 Palm Harbour Boulevard, Palm Harbor, FL 34683, 727-772-1941 (Counsel for Defendant).

Arbit, et al. v. Makrides, et al., Case No. 8:11-cv-02020-T-30-TBM (United States District Court, Middle District of Florida) – (1) Lynda J. Grant (lgrant@grantfirm.com), The Grant Law Firm, PLLC, 521 Fifth Avenue, 17th Floor, New York, NY 10175, -212-292-4441 (Counsel for Plaintiff); (2) Christopher S. Polaszek (chris@polaszeklaw.com), The Polaszek Law Firm, 3407 W. Kennedy Boulevard, Tampa, FL 33609, 646-344-0756 (Counsel for Plaintiff); (3) Mark S. Mulholland (mmulholland@rmfpc.com), Ruskin Moscou Faltischek, PC, East Tower, 15th Floor, 1425 RXR Plaza, Uniondale, NY 15666, 516-663-6528 (Co-Counsel for Defendants), and (4) Chris Ballentine (candaballentine@gmail.com), 1120 Salerno Court, Orlando, FL 32806, 407-421-9007 (Co-Counsel for Defendants).

Welt v. McFall, et al., CACE 12030848 (Seventeenth Judicial Circuit) – (1) David Cimo (dcimo@cimomark.com), Cimo Mark, 255 Alhambra Circle, Coral Gables, FL 33134, 786-742-8382 (Counsel for Plaintiff); (2) Jason Mazer (jmazer@mazer-law.com), 2 Grove Isle Drive Ph10, Miami, FL 331330, 305-374-6481 (Counsel for Plaintiff).

I have had one more recent mediation but it was presuit and confidential. If the JNC would like further information, I request that it let me know so that I may consider whether and how such information might be provided.

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.

For the last five years, I have only been regularly engaged in the practice of law since April 2023. I have appeared in court on average one to two times a month.

- 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.*

Not applicable.

- 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?*

Not applicable.

- 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.*

Torres v. Shaw, 345 So. 3d 970 (Fla. 1st DCA 2022) – I was lead appellate counsel for a Republican candidate for Congress who was on the losing end of a final judgment disqualifying him from running because of a notarization failure in his qualifying papers. The case proceeded from notice of appeal to reply brief in something like 10 days. Based on our arguments, the First District reversed in a first-of-its-kind decision holding that private litigants lack a right of action under the candidate-qualification statutes and thus lack standing to sue. I think our arguments in that case highlight my dedication and competence in textualism with respect to statutory construction and respect for the judgments of the political branches. The panel was Judges Osterhaus, Long, and Roberts. My co-counsel was Michael Beltran (mike@beltranlitigation.com), 4290 Cypress Street, Suite 104, Tampa, FL 33607, 813-870-3073. Opposing counsel was Mark Herron (mherron@lawfla.com), Messer Caparelo, 2618 Centennial Place, Tallahassee, Florida, 32308, 850-222-0720.

Trump Media & Technology Group Corp. Litigation – I have been represented Trump Media & Technology Group Corp. in trial court litigation pending in the Twelfth Judicial Circuit, multiple proceedings in the Second District Court of Appeal, and one jurisdictional petition in the Florida Supreme Court. The trial court case is assigned to Hunter W. Carroll, and multiple appellate panels have considered it. I believe my involvement in these cases highlights my capacity for strong strategic judgment, comprehensive quality argument, and collaborative work with others. There are too many lawyers that have been in and out of this case to list, and some opposing

counsel are listed in response to Questions 13 and 16. For the best view of my work here, I would contact (1) Scott L. Glabe (scott.glabe@tmediatech.com), Trump Media & Technology Group Corp., 401 N. Cattlemen Road, Suite 200, Sarasota, FL 34232, 941-323-5890 (Client) and (2) Caryn Schectman (caryn.schectman@us.dlapiper.com), DLA Piper, 1251 Avenue of the Americas, New York, New York, 10020, 917-650-5115 (Co-Counsel).

United States v. Aaron Zahn, No. 24-12617 (Eleventh Circuit Court of Appeals) – This is a significant case because it showcases my ability to handle complex legal concepts and my sense of the proper role of government. It is a criminal appeal in federal court that is fully briefed but not yet decided. The lawyers are (1) Emily L. Chang (Emily.chang@usdoj.gov), Assistant United States Attorney, 400 W. Washington Street, Suite 3100, Orlando, FL 32801, 407-648-7500 (United States), (2) A. Brian Albritton (brian.albritton@phelps.com), Phelps Dunbar, 100 South Ashley Drive, Suite 2000, Tampa, FL 813-472-7557 (Trial Counsel), and (3) Eddie Suarez (esuarez@suarezlawfirm.com), The Suarez Law Firm, 1011 W. Cleveland Street, Tampa, FL 33606, , 813-494-4464 (Trial Counsel).

Red Light Camera Class Actions (Circuit Courts throughout Florida) (2009-2013) – I served as lead counsel for American Traffic Solutions, LLC (ATS), which provides red light cameras and related services, in more than twenty-five class actions filed throughout the state. Each case named as defendants ATS and the relevant local government and challenged the validity of a county or municipal ordinance that permitted the local government to use red light cameras prior to July 1, 2010, when a state statute governing the issue took effect. Each case was filed in the circuit court for the judicial circuit in which the local government defendant was located. I believe that these cases demonstrate (A) my ability to manage complex matters with numerous moving parts with a focus on the ultimate objective; (B) my ability to work effectively with others with different interests or objectives in an effective way; and (C) my ability to produce legal work that has the confidence of members of the Bar. The plaintiff-side lawyers responsible for the vast majority of these cases were Jason D. Weisser and David M. Kerner of Schuler, Halvorson, Weisser & Zoeller, P.A. in West Palm Beach. Representative examples of counsel for the local government defendants are E. Bruce Johnson and Tamara Scrudders of Johnson, Anselmo, Murdoch, Burke, Piper & Hochman, P.A. in Fort Lauderdale, who handled many of the cases in south Florida, and Mark N. Miller and Jason W. Searl of Gray Robinson in Lakeland and Orlando, respectively, who handled litigation involving the City of Lakeland.

Confidential SEC Investigation Matter (2011) – I was lead counsel for the Chief Financial Officer of a public company in a SEC investigation. We took this matter over from another firm that had represented our client and others determined that our client needed separate counsel. The SEC staff had been investigating the case for three years, and they told us that they were “on the fence” about whether to pursue an enforcement case against our client and requested a white paper explaining our client’s position. Because of then-recent provisions of the Dodd-Frank financial reform law governing the timing of enforcement actions, the SEC staff felt that it could not give us more than five weeks to prepare the submission for our client. Over the course of five weeks, then, I assembled and led a team of two other lawyers, a paralegal, and a consulting expert to get the job done. The SEC staff decided not to recommend an enforcement case against

our client, and that recommendation was accepted by the full Commission. I believe that this matter is significant because it demonstrates (A) my ability to manage a complex matter on a short time frame; (B) my ability to develop a spirit of teamwork among a group that needs to get an important job done quickly; and (C) my work ethic. My former client's involvement in this matter remains nonpublic, and I am concerned that identifying the other lawyers or parties involved in this case may identify the matter and my client. If the JNC would like further information, I respectfully request that it let me know so that I may consider whether and how such information might be provided.

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.*

Two writing samples are attached as Exhibits A and B, respectively. Exhibit A is an amicus brief I wrote for the United States Supreme Court in a First Amendment case. Exhibit B is a brief I wrote for Susan B. Anthony Pro-Life America in the Amendment 4 advisory opinion case.

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.*

I served on the Second District Court of Appeal from February 2015 to June 2020. I stood for a merit retention election in November 2016 and was retained.

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.*

Florida Supreme Court Judicial Nominating Commission: October 2018 (certified), December 2019 (not certified).

Second District Court of Appeal Judicial Nominating Commission: September 2014 (certified).

Thirteenth Judicial Circuit Judicial Nominating Commission: September 2012 (certified), February 2013 (certified).

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.*

Not applicable.

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;

Amy S. Farrior -- Buell & Elligett, P.A., 3003 W. Azeele Street, Suite 100, Tampa, FL 33609 -- (813) 874-2600.

James Felman -- Kynes Markman & Felman, 100 S. Ashley Drive, Suite 1450, Tampa, FL 33601 -- (813) 229-1118.

Donna Koch -- Office of the Attorney General, Criminal Appeals Division, Concourse Center 4, 3507 E. Frontage Road, Suite 200, Tampa, FL 33608 -- (813) 287-7900.

Kristin A. Norse -- Kynes Markman & Felman, 100 S. Ashley Drive, Suite 1450, Tampa, FL 33601 -- (813) 229-1118.

Nancy S. Paikoff -- McFarlane, Ferguson & McMullen, 625 Court Street, Clearwater, FL 33756 -- (813) 444-1407.

George A. Vaka -- Vaka Law Group, One Harbour Place, 777 South Harbour Island Boulevard, Suite 300, Tampa, FL 33602 -- (813) 549-1799.

(ii) the approximate number and nature of the cases you handled during your tenure;

Based on available information, I would have participated in over 5,000 cases in some way. They ran the gamut: civil, criminal, family, estates and trusts, postconviction, termination of parental rights.

(iii) the citations of any published opinions; and

It would make this application impracticably long to list every cited opinion, although I can provide it if the Commission desires. With the following exceptions, they can be picked up by searching "AU(Salario)" in Westlaw. The only decisions I believe that search does not pick up are: *Duarte v. Snap-On, Inc.*, 216 So. 3d 771 (Fla. 2d DCA 2017) (majority opinion); *Mesen v. State*, 271 So. 3d 164 (Fla. 2d DCA 2019) (concurring opinion); *J.C. v. State*, 233 So. 3d 519 (Fla. 2d DCA 2018) (concurring opinion); *Abdo v. Abdo*, 284 So. 3d 1101 (Fla. 2d DCA 2019) (concurring opinion); *State v. Gonzalez*, 207 So. 3d 385 (Fla. 2d DCA 2017) (concurring opinion); *Davis v. Sheridan Healthcare, Inc.*, 281 So. 3d 1259 (Fla. 2d DCA 2019) (concurring opinion); *Spencer v. Ditech Financial, LLC*, 242 SO. 3d 1189 (Fla. 2d DCA 2018) (concurring opinion);

(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.

I interpret this question as reaching significant opinions I authored. I break these into two categories: statutory construction opinions and opinions that involved persuading others.

Statutory construction opinions

I believe the objective of a written opinion should be to command the respect of the reader as an example of the rule of law in action. To achieve that, the opinion should be transparent, in that it candidly explains the reasons why the case has been decided the way it has; principled, in that the reasons the opinion gives can be fairly applied to similar circumstances; balanced, in that the opinion addresses all material arguments in favor of the losing side on their own terms; rigorous in the analysis it brings to bear on the question presented; and diligent in the research that leads to the decision. On those metrics, I am proud of my work in statutory construction cases. Two of those cases—both involving questions of first impression in Florida—are described here.

***State v. Kwitowski*, 250 So. 2d 210 (Fla. 2d DCA 2018).** This was a high-profile criminal case involving a defense expert alleged by the State to have been untruthful about his education and qualifications in a prosecution for capital sexual battery. The State charged the expert with second-degree perjury, which is punished more severely than ordinary perjury and is committed when a person testifies falsely in a prosecution for a “capital felony.” Under the current jurisprudence interpreting the Eighth Amendment to the United States Constitution, the death penalty cannot be inflicted for capital sexual battery. The question this case presented was whether, considering that the death penalty is not available, capital sexual battery is a “capital felony” for purposes of the second-degree perjury statute.

I authored the opinion for a unanimous panel holding that it was. After explaining how the term “capital felony” is used in the felony classification scheme adopted by the Florida Criminal Code—namely, as a classification of a felonies the legislature deemed worthy of the most severe punishment—the opinion acknowledged the facial appeal of the defense position that the ordinary meaning of the term implies death-eligibility. It then reasoned that, nonetheless, that “capital felony” carries either a defined or specialized meaning or a legally significant meaning, in each case because the legislature classified and itemized as a “capital felonies” under the criminal code. Under ordinary principles of statutory interpretation, a defined/specialized or legally significant meaning takes precedence over ordinary meaning when the context so indicates, as it did here, and a statutory term must be deemed to carry its defined/specialized or legally significant meaning. Thus, the term “capital felony” as used in the second-degree perjury statute unambiguously means a felony the legislature has classified as such. The opinion also addressed contrary reasoning by the trial court, which had been adopted by the defense on appeal, that Supreme Court precedent and the rule of lenity required a different result.

***National Auto Service Centers, Inc. v. F/R 550, LLC*, 192 So. 3d 498 (Fla. 2d DCA 2016).** Florida’s codification of the Uniform Fraudulent Transfer Act contains the uniform provision that a “cause of action” seeking to void an actual fraudulent transfer “is extinguished unless action is brought . . . within 4 years after the transfer was made or obligation was incurred or, if later, within 1 year after the transfer or obligation was or could reasonably have been discovered by the claimant.” § 726.110(1), Fla. Stat. (2018). This case presented the questions (1) whether the one-year savings clause runs from discovery of the transfer the claimant seeks to avoid or,

alternatively, the claimant’s discovery of the facts showing that the transfer was fraudulent and (2) whether the statute was one of limitations that was subject to equitable tolling or one of repose that was not. Florida courts had not decided these questions, and courts interpreting other state codifications of the uniform act had reached different results.

I authored the opinion for a unanimous panel (there was a concurrence that fully joined the opinion's reasoning). The opinion held that the savings clause ran from the discovery of the transfer and that the statute was one of repose that was not subject to equitable tolling. Both holdings hinged primarily on the unambiguous language of the statute—the term the legislature had used was “transfer,” not “facts showing the transfer to be fraudulent,” and the term “extinguished” is the classic hallmark of a statute of repose. Other courts had reached different and varying results for many different reasons, some rooted in other language in the statute, some rooted on principles of statutory construction, and some rooted in other concerns. The opinion addressed in detail all those considerations, as well as additional reasoning advanced by the appellees in the case, drawing on principles of statutory construction, Florida cases, out-of-jurisdiction cases, and analogies to other statutes.

For other examples, please see *Houston v. City of Tampa Firefighters & Police Officers’ Pension Fund Bd. of Trustees*, 303 So. 3d 233 (Fla. 2d DCA 2020) (interpreting public officer pension-revocation statute), *Gannon v. Cuckler*, 281 So. 3d 587 (Fla. 2d DCA 2019) (interpreting civil rules regarding waiver of defenses); *City of Treasure Island v. Tahitian Treasure Island*, 253 So. 3d 649 (Fla. 2d DCA 2017) (interpreting coastal construction and beach protection statutes).

Cases involving persuading others

The ability of a judge on a multi-member court to be effective hinges in substantial part on the judge's ability persuade others. I worked hard to refine these skills in my time on the Second District both because I wanted to be effective and because I believe in a well-respected court. I take pride in the fact that I wrote several concurrences and dissents that have never been published because they persuaded colleagues to a different point of view and altered the outcome of the case. I had only three cases where I have written opinions that have drawn a dissent from a colleague. I have selected three opinions, which I describe below, that provide examples of effective persuasion and that I therefore consider important.

***Burgess v. State*, 198 So. 3d 1151 (Fla. 2d DCA 2016).** In 2000, the Second District decided a case called *Carroll v. State*, 761 So. 2d 417 (Fla. 2d DCA 2000), in which it held that a defendant can be convicted of driving a motor vehicle when his or her license has been suspended for being a habitual traffic offender (a felony), *see* § 322.34(5), Fla. Stat. (2015), even though the defendant never had a driver's license. It reasoned that even though the defendant may not have had a license, he or she still enjoyed a “driving privilege” under the traffic laws and that the legislature must have intended the license and the privilege to mean the same thing.

I had a case that raised this issue, and to me *Carroll* was fundamentally wrong when decided and demanded correction. I brought the issue to my fourteen colleagues and wrote an *en banc* opinion receding from *Carroll*. The opinion was unanimous (although one judge did not participate), and no judge authored a separate opinion. I believe my ability to produce an

opinion receding from a prior decision with the unqualified support of fourteen judges demonstrates my ability to work well with others and to produce an argument that commands respect. The view set forth in this opinion was later adopted by the Supreme Court. *See State v. Miller*, 227 So. 3d 562 (Fla. 2017).

***Stevens v. State*, 195 So. 3d 403 (Fla. 2d DCA 2016), approved, 226 So. 3d 787 (Fla. 2017).**

The first-degree arson statute criminalizes the burning of any inhabited structure—most notably, a dwelling—while the second-degree arson statute involves the burning of any structure "under circumstances not referred to" in the first-degree arson statute. *See* § 806.01(1), (2), Fla. Stat. The question in this case was whether, in a prosecution for first-degree arson, a defendant is legally entitled to an instruction on the permissive, lesser included offense of second degree arson, when the undisputed trial evidence establishes that the burned structure was used exclusively as a dwelling. The Fourth District, in a case called *Moore v. State*, 932 So. 2d 524 (Fla. 4th DCA 2006) said yes. I believed that the text of the arson statutes commanded the opposite answer. I persuaded my colleagues of my position and wrote an opinion that made the affirmative case for our holding based on the text and supreme court precedent and then even-handedly and respectfully addressed the Fourth District decision to the contrary, concluding by certifying conflict. The decision went to the supreme court, where my opinion was approved and the Fourth District opinion was disapproved. I consider this opinion an example of how I have used analytical discipline and respectful disagreement to persuade others of a position.

***Spencer v. Ditech Financial, LLC*, 242 So. 3d 1189 (Fla. 2d DCA 2018) (specially concurring).**

I had become concerned that the court's decisions in mortgage foreclosure cases concerning what a trial court should do when a case is remanded after a judgment after a nonjury trial is reversed were in tension and did not bear a clear relationship to remand rules applied outside foreclosure. I wrote a special concurrence in this case that identified the tension I saw, described the difficulties in reconciling the court's foreclosure cases with cases outside the foreclosure context, and urged consideration of the problem to develop a clearly-stated, generally-applicable rule. I stated my view on what the best rule might be but explained that my primary concern is that the court state a legal principle governing the issue. The issue continued to be litigated, and this concurrence was periodically cited and discussed with respect to it. Explicitly based in part on my concurrence, the court picked up the issue in *Tracey v. Wells Fargo Bank, N.A.*, 264 So. 3d 1152 (Fla. 2d DCA 2019), and resolved it substantially in line with what my concurrence suggested. I think the concurrence is a good example of my efforts to persuade colleagues on important issues. I also think it provides a good example of my commitment to legal principle described in the section on statutory construction above.

For other examples, please see *Gannon v. Cuckler*, 281 So. 3d 587 (Fla. 2d DCA 2019) (adopted by First District in *Rutherford v. Kirkland*, 363 So. 3d 132 (Fla. 1st DCA 2023)), *J.C. v. State*, 233 So. 3d 519 (Fla. 2d DCA 2018) (concurring op.) (concurrence adopted by Third District in *A.C. v. State*, 409 So. 3d 170 (Fla. 3d DCA 2025)), *Green Tree Servicing, LLC v. Milam*, 177 So. 3d 7 (Fla. 2d DCA 2015) (widely adopted in Florida).

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.

***D.H. v. Adept Community Ser's, Inc.*, 217 So. 3d 1072 (Fla. 2d DCA 2017), quashed in part, 271 So. 3d 870 (Fla. 2018).** This was an appeal from a summary judgment against two minor children represented by their grandparents alleging negligence against an organization providing services to their disabled mother, resulting in injuries to the children. The case presented two statutory-construction questions under applicable statutes of limitations: (1) whether the children's claims accrued when the grandparents knew or should have known of their injuries and (2) whether limitations was tolled because the children's guardian ad litem did not know of their injuries. The law was cloudy on the first; the second was one of first impression. Applying the unambiguous text of the statutes and supreme court precedent in analogous contexts, the opinion I authored affirmed the judgment and held that (1) the causes of action accrued when the children first suffered injuries, not when their grandparents learned of them and (2) limitations was not tolled because the guardian ad litem allegedly lacked knowledge of the injuries.

In a concurrence, Judge Villanti opined that limitations should be tolled because the guardian ad litem lacked legal authority to sue, even if it had known of their injuries. Judge Villanti acknowledged, however, that the court could not reach that issue under the party-presentation principle: It "was not raised as a basis for reversal on appeal." 217 So. 3d at 1085. A footnote in the opinion I authored acknowledged his point, stated that the issue was one of first impression about which the court "express[ed] no views on [the] merits," and likewise concluded that "because that argument has not been raised ..., we are unable to resolve it." *Id.* at 1083 n.5.

The supreme court took the case based on an asserted conflict related to what the opinion held with respect to the accrual of the children's claims. But the supreme court did not find any error in the accrual holding. It instead quashed based on the tolling issue that all three judges on the Second District agreed had not been presented by the grandparents. Justice Canady, joined by Justice Lawson, dissented, stating that they "would approve the cogent decision of the Second District Court of Appeal." 217 So. 3d at 885.

The supreme court considered the accrual holding of the opinion I authored in another case two years later. It approved the opinion, concluding that its "analysis is exactly right." *R.R. v. New Life Community Church of CMA, Inc.*, 303 So. 3d 916, 923 (Fla. 2023).

***Davis v. State*, 311 So. 3d 927 (Fla. 2d DCA 2020), approved in part, quashed in part, 347 So. 3d 315 (Fla. 2022).** This was a judgment and sentence appeal following a defendant's murder convictions. The issue was the denial of the defendant's motion to disqualify the trial judge. Although the defendant could have sought immediate review in prohibition, he did not, and the case proceeded before the same judge for over a year thereafter, including trial. I authored an opinion affirming the convictions and holding that (1) the trial court erred in denying

disqualification, but (2) on review from a final judgment (as distinguished from a prohibition petition) the error was reviewable for harmlessness, and (3) the harmless-error test was whether there was a reasonable possibility the defendant was denied a fair trial before a neutral judge.

Because the two harmless error holdings presented systemically consequential issues of first impression, the opinion certified questions of great public importance to provide the supreme court with a jurisdictional basis to resolve them definitively. On review, the supreme court (1) approved the opinion insofar as it held that the trial court erred and the error was reviewable for harmlessness but (2) disapproved the opinion's formulation of the harmless-error test, preferring instead the traditional *Chapman/DiGuilio* harmless-error test applicable to trial errors.

* Although these decisions were not rendered on review in the case in which I wrote the opinion, there are two other supreme court decisions that partially disapprove of two opinions I authored.

In *Howard v. State*, 288 So. 3d 1239, 1249 (Fla. 2d DCA 2020), I authored an opinion for the Second District that applied what was then the rule—including in the supreme court's precedent in *Monroe v. State*, 191 So. 3d 395, 403 (Fla. 2016)—that a claim of ineffective assistance of counsel related to an unpreserved error can be reached on direct appeal (as distinguished from a motion under Fla. R. Crim. P. 3.850) in narrow circumstances in where ineffectiveness and prejudice are apparent on the face of the appellate record. In 2021, the supreme court abrogated that rule, receded from *Monroe*, and disapproved *Howard's* reliance on the "face of the record" rule. See *Steiger v. State*, 328 So. 3d 926, 929-32 (Fla. 2021).

In *Philip Morris USA, Inc. v. Duignan*, 243 So. 3d 426 (Fla. 2d DCA 2017), I authored an opinion for the Second District holding in part that a trial court presiding over an *Engle*-progeny trial was not required to instruct a jury that reliance "on a statement" is required to prove the plaintiff's fraudulent concealment claim, considering both the nature of element of reliance and the specific fraudulent concealment findings that the supreme court in *Engle* retained. In *Prentice v. R.J. Reynolds Tobacco Co.*, 338 So. 3d 831 (Fla. 2022), the supreme court held that reliance "on a statement" was required and disapproved of *Duignan* insofar as it held otherwise. Although the supreme court disagreed with that part of *Duignan*, I believe the issue is one about which disagreement is reasonable (particularly given the complexities of *Engle* cases) and that the opinion I authored was rigorously analyzed and supported.

- 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.*

In *State v. Gonzalez*, 207 So. 3d 385, 386-87 (Fla. 2d DCA 2017), I authored a concurring opinion explaining that a trial court presiding over a capital case cannot "declare" the death-penalty statute unconstitutional under *Hurst v. Florida*, 202 So. 3d 40 (Fla. 2016), *receded from by State v. Poole*, 297 So. 3d 487 (Fla. 2020), before the issue arises during the penalty phase. The opinion reasoned that such a decision trenches on the power of the executive to seek the penalty and the power of the legislature to authorize it. I think the opinion significant because it demonstrates my awareness of the role of the court and the prerogatives of the political branches.

In *Shields v. State*, 296 So. 3d 967 (Fla. 2020), I authored an opinion construing the Sixth and Fourteenth Amendments, as interpreted by *Apprendi v. New Jersey*, 530 U.S. 466 (2000) and *Blakley v. Washington*, 542 U.S. 296 (2004), which hold that any fact increasing a sentence beyond the statutory maximum must be submitted to a jury. The opinion I authored in *Shields* held that this rule applies when a defendant is resentenced for the offense of conviction after a violation of probation. I think the opinion significant because it was persuasive. In *Klick v. State*, 393 So. 3d 820, 823 (Fla. 6th DCA 2024), the Sixth District reached the same conclusion, explaining that “[h]aving reviewed Judge Salario’s reasoning in *Shields*, we cannot improve upon it. For this reason, we adopt the reasoning of *Shields*”

In *State v. Herrera*, 201 So. 3d 192 (Fla. 2d DCA 2016), I authored an opinion reversing a trial court’s order suppressing a teenager’s *Miranda* waiver as involuntary and unknowing under the Fifth Amendment. I think the opinion significant not because the issues are novel, but because the opinion evidences my ability to neutrally and rigorously analyze and apply constitutional principles where the facts may be challenging and the consequences of the decision weighty.

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.*

Yes, but it was a meritless one lodged against all the judges of the Second District based on decisions in cases that happened before I became a judge.

A litigant in the Second District named Kevin Owens advised the clerk of the court that he filed a JQC complaint naming all sixteen judges, myself included, in April 2019. It centered on the court system's handling of a dispute between Mr. Owens and a condominium association. The complaint alleged that Mr. Owens was entitled to the reversal of certain trial court decisions and that the Second District wrongfully failed to reach that outcome. Based on my review of the court's records, Mr. Owens filed several cases in the Second District upon which his complaint could have been based, all of which were decided before I took office in February 2015. Because I was not on the court at the time, I did participate in them. I was never asked to appear before the JQC.

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.*

My sister and I inherited a business from my parents that holds residential mortgages. It is called Italo, LLC and is a Florida limited liability company of which I am a managing member along with my sister. It generates passive income, with some administrative work. Since it is really just an investment, I do not see that I would need to resign.

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.*

As noted in response to Question 9, I worked as Managing Director of Investments at Veridis Management, LLC from June 2020 to April 2022. I continue to serve on Veridis's GP Advisory Committee, for which I receive annual consulting fees of \$50,000.

POSSIBLE BIAS OR PREJUDICE

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

There are no types or classifications of cases or litigants where, as a general proposition, I think it would be difficult for me to sit as the presiding judge. To the best of my recollection, I only recused once while serving on the Second District. The issue arose early in my time on the court and arose in an appeal involving the legality of a contract between a local government and a vendor. Up to the moment I left the Carlton Fields for the court, I had represented the vendor in a lead-counsel role on the identical issues raised by the appeal and on many related ones.

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.*

Author, "Delaware Chancery Addresses Shareholder Inspection Rights," Hillsborough County Bar Association Lawyer (May-June 2016) -- <https://bit.ly/4512TrE>

Author, "Fraud on the Market Theory Basically Survives," Expect Focus, Vol. III (Summer 2014) -- <https://bit.ly/3N1lsFU>

Co-Author, "The 2012 Carlton Fields Class Action Survey: Best Practices in Reducing Cost and Managing Risk in Class Action Litigation" (April 2012) -- <https://bit.ly/3MCXMHY>

Co-Author, "Defense of Federal Question Class Actions," 744 PLI/Lit 389 (July 2006)

Co-Author, "Third Circuit Adopts 'Materiality and Public Dissemination' Approach to Section 10(b)'s 'In Connection With' Requirement," Insights, Vol. 14, No. 10 (Oct. 2000)

During my time as a securities litigator, I authored numerous client newsletters regarding developments in securities law.

- 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.*

I have served as the Chair of the Fraud Subcommittee of the Florida Standard Civil Jury Instructions Committee and on subcommittees of the Appellate Court Rules Committee. I have from time to time written a memo forwarding a subcommittee's work to a full committee and explaining that work. The only ones I recall are (1) a memo I wrote in summer 2018 proposing a note on use to the civil fraud instructions observing that in some categories of cases, materiality might be governed by an objective, "reasonable person" standard and (2) an email I wrote for Appellate Rules sometime in 2023 reporting on a proposal on how to deal with service of subsequent papers on lower tribunal judges after the filing of an original proceeding (certiorari, mandamus, etc.) in the court of appeal. I have not been able to track these down.

- 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.*

"Attacks on the Judiciary," The Federalist Society, Southwest Florida Chapter (October 2025) – Participated in panel discussion regarding public attacks on and criticism of judges in the federal and state systems.

"Amicus Briefing," Hillsborough County Bar Association (October 2024) – Participated in panel discussion on when and how to write an amicus brief in an appellate court.

“Originalism and Judicial Decisionmaking,” University of Florida Levin College of Law (April 2025) – Participated in panel discussion on tools and techniques for originalist argumentation and opinion-writing as a part of the law school’s annual Dunwoody Symposium.

“Murthy v. Missouri and NRA v. Vullo,” Alliance Defending Freedom Attorney Network (March 2024) – Participated in panel discussion concerning two Supreme Court First Amendment cases before and after livestream of oral argument in the cases.

“Annual Review of Supreme Court First Amendment Cases,” The Florida Bar (June 2023) – Participated in panel discussion of Supreme Court’s First Amendment Docket during the Fall 2022 term at The Florida Bar annual meeting.

“Pathways to Practice,” The Federalist Society, University of Florida Chapter (September 2022) – Participated in panel discussion about career opportunities and development for law-student members of The Federalist Society.

“Pleadings, Discovery, Pre-Trial Motions, and Interlocutory Review,” The Art of Objecting: A Trial Lawyer's Guide to Preserving Error on Appeal, The Florida Bar Appellate Practice Section (June 2019) -- Taught class on preserving error in pleadings, discovery, and pretrial motions at advanced continuing legal education course on preservation of error.

“Motions for Directed Verdict and Post-Trial Motions,” The Art of Objecting: A Trial Lawyer's Guide to Preserving Error for Appeal, The Florida Bar Appellate Practice Section (June 2019) -- Taught class on preserving error through motions for directed verdict and post-trial motions at advanced continuing legal education course on preservation of error.

“A View from the Bench on Avoiding the Common Preservation Pitfalls,” The Art of Objecting: A Trial Lawyer's Guide to Preserving Error on Appeal, The Florida Bar Appellate Practice Section (June 2019) -- Participated in panel discussion on common preservation problems at advanced continuing legal education course on preservation of error.

“Standards of Review,” New Appellate Judges' Program (April 2019) -- Taught class on meaning and application to of the standards of review that guide appellate decisionmaking at an education program required for all new appellate judges in Florida.

“The Life of An Appellate Case,” Association of Judicial Assistants of Florida Annual Conference (September 2018) -- Co-presented material on appellate jurisdiction and procedure for an audience of trial and appellate court judicial assistants from across the state.

“Emerging Trends in the Practice of Law,” District Court of Appeal Judges' Education Conference (September 2018) -- Co-moderated panel of large-firm, small-firm, and government practitioners on trends affecting practicing lawyers for an audience of approximately 65 DCA judges and supreme court justices.

“Standards of Review,” New Appellate Judges' Program (April 2018) -- Taught class on meaning and application of the standards of review that guide appellate decisionmaking at an education program required for all new appellate judges in Florida.

“Practice Before The Second District: A Seminar For Trial And Appellate Lawyers,” St. Petersburg Bar Association (February 2018) -- Participated in roundtable discussions regarding appellate practice and ethics.

“An Insider's Look at the Second District Court of Appeal,” Lee County Bar Association (October 2016) -- Gave a speech to the Appellate and Sole Practitioners' Sections of the Lee County Bar Association on the operations and workflow of the Second District Court of Appeal, together with pointers for practicing in our court.

"Effective Brief Writing," Orange County Bar Association Bench Bar Conference (April 2016) -- Panelist on three-member panel discussing techniques and practice pointers for persuasive appellate brief writing.

“Judicial Philosophy 101,” Orange County Bar Association Bench Bar Conference (April 2016) - - Panelist on three-member panel discussing considerations affecting appellate opinion writing, motion practice, and oral argument.

“Second DCA Foreclosure Update,” Sarasota County Bar Association (April 2016) -- Gave a speech on recent foreclosure law developments in the Second District Court of Appeal.

“Practice Before the Second District: A Seminar For Trial And Appellate Lawyers,” St. Petersburg Bar Association (February 2015) -- Participated in a panel as a new judge for purposes of being introduced to the St. Petersburg Bar.

“Red Light Cameras in Florida: The Year in Review,” The Florida Bar, City, County, and Local Government Section Annual Meeting (May 2014) -- Presentation and Q&A session for government lawyers on developments in law and regulation concerning the use of red light cameras.

“The Attorney Client Privilege for Corporate Counsel,” Raymond James (October 2010) -- Together with two other lawyers, I put on a CLE seminar for more than 40 internal lawyers and compliance professionals at Raymond James.

“The Corporate Attorney Client Privilege,” KPMG General Counsel's Forum, Tampa, FL (September 2009) -- Presentation and Q&A session with more than 20 general counsel from local companies concerning developments in the law of attorney-client privilege in the corporate context.

“Corporate Governance and Oversight Issues,” Community Bank Executive Forum (October 2008) -- I was a panelist at this seminar on governance and oversight issues for roughly 30 officers and directors of community banks.

“Managing Risks of Misconduct and Fraud,” KPMG Executive Seminar (Sept. 2007) -- I was a panelist at this seminar on oversight of circumstances and issues that may be indicative or employee or managerial misconduct or fraud presented to roughly 40 corporate officers and directors.

“Current Issues in Securities Fraud Class Actions,” Hillsborough County Bar Association (April 2007) -- Together with another lawyer, I spoke on then-recent developments in securities class action litigation.

“Board Leadership for the Company in Crisis,” National Association of Corporate Directors (March 2007) -- I was a panelist at this seminar for roughly 30 corporate directors on managing corporate affairs during a period of crisis.

“Recognizing and Responding to Financial Red Flags,” National Association of Corporate Directors (Feb. 2006) -- I was a speaker at this seminar for roughly 30 corporate directors on identifying and investigating "red flags" indicative of financial fraud.

- 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.*

During the fall semester of 2016, I taught a class at the Stetson University College of Law titled “Securities Litigation.” Although I have been unable to locate the syllabus, the class was designed to teach the primary antifraud provisions of the federal securities laws implicated in most securities litigation, the operation of the Private Securities Litigation Reform Act of 1995 and the Securities Litigation Uniform Standards Act of 1998, and certain state-law causes of action related to securities and corporate governance.

All my bar association work is described in the response to Question 37.

- 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.*

Listed in Florida Super Lawyers (2023-2025; 2011-2014).

Listed in Best Lawyers in America (2024-2025; 2013-2014).

I believe I have been listed in the Florida Trend Legal Elite in the past few years but have been unable to verify same. I know I was listed in 2014 and 2008.

Order of the Coif (1995).

40. Do you have a Martindale-Hubbell rating? If so, what is it and when was it earned?

I am AV rated. I have been unable to determine when I was first rated, but I believe it was in the mid- to late-2000s.

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.

The Florida Bar

Appellate Court Rules Committee (July 2023-present; Parliamentarian 2025-25)
Rules of Judicial Administration Committee (July 2012-June 2015)
Statewide Advertising Grievance Committee (July 2008-June 2011)
Member (September 1998-present)

The District of Columbia Bar

Member (January 1999-July 2015) (inactive for a portion of that time)

Florida Supreme Court Standard Civil Jury Instruction Committee

Fraud Subcommittee Chair (March 2017-June 2020; July 2023-present)
Member (October 2017-June 2020; July 2023-present)

Florida Courts Education Commission, Member (September 2016-June 2020)

District Court of Appeal Education Committee

Chair (September 2016-June 2020)
Member (September 2015-June 2020)

The Federalist Society (February 2015-present; 2002 to 2004 (est))

Chester H. Ferguson -- M.E. White Inn of Court

President (June 2019-June 2020)
President-Elect (June 2018-June 2019)
Counselor (June 2017-May 2018)
Programs Chair (June 2016-May 2017)
Mentoring Chair (June 2015-May 2016)
Member (September 2009-June 2023)

J. Clifford Cheatwood Inn of Court

Member (August 2018-June 2023)

Bruce R. Jacob-Chris W. Altenbernd Inn of Court

Member (September 2015-May 2017)

Federal Bar Association
Board Member (2007)

American Bar Association
Member (2004-2015)
Securities Litigation Committee, Public Offering Co-Chair (2003-2009)
Federal Regulation of Securities Committee (2008 and some time thereafter)

- 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.*

Cub Scouts -- Cubmaster for Pack 334 (Fall 2011 to Spring 2015)

Palma Ceia Golf and Country Club (est. 2003 to present)

- 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.*

I previously served as the Cubmaster of the Cub Scout Pack to which my sons belonged and was a member of Alpha Sigma Phi fraternity in college, both of which (at the time, with respect to Cub Scouts) restricted membership to males. My involvement in both organizations is ended.

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

In the past 10 years, I have only been engaged in the pro bono service for approximately three. All of that service has been amicus briefing on issues in which I am interested, most commonly in cases involving First Amendment issues.

- 45.** *Please describe any hobbies or other vocational interests.*

Travel, cooking, movies, spending time with my wife and children.

- 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.*

I have not served and do not presently serve in the U.S. military.

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

Facebook: <https://www.facebook.com/sam.salario>

Instagram: <https://www.instagram.com/floridamansjs/>

X: @SalarioSam

LinkedIn:

SnapChat: samuel_salario (used primarily to keep track of my kids and a couple of friends).

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.*

[REDACTED]

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.*

[REDACTED]

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.*

While on a visit to the D.C. area in the summer of 1994, I was pulled over for speeding in Virginia and issued a citation. I cannot recall for certain, but I believe I had exceeded the speed limit by 15 mph, which, under current Virginia law, is a class one misdemeanor. I cannot find any record of the incident in my files, and I have no recollection how the matter was disposed of.

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.*

I have not been a party to a lawsuit in my personal capacity.

When I served on the Second District, I (along with many other judges) was named as a defendant in a handful of lawsuits brought by litigants before the court dissatisfied with the resolution of their cases. The cases were: (1) *Wallace, et al. v. Dudley, et al.*, Case No. 2016-CA-002303, Tenth Judicial Circuit, Polk County, Florida; (2) *Torres v. Salario*, Case Nos. 2018-CA-002626, 2018-CA-002628, 2018-CA-002369, Tenth Judicial Circuit, Polk County, Florida. The Attorney General represented the judges in these cases. I believe they have all been dismissed.

Since my parents died, I have served as the personal representative of their estates and a trustee of their trusts. At death, my parents held a portfolio of over 75 residential mortgages (or agreements for deed) on mortgage-type loans my father made. Those have been difficult to manage. One borrower brought an action either to quiet title or to void the mortgage, and I may have been named in that action in my capacity as personal representative. I know we settled the matter for a discounted loan payoff. I do not recall the details but can find them if needed.

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?*

No.

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.

No.

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 complied with all legally required tax return filings. As discussed above, my parents' estates and trusts, because of the nature of the assets involved and the difficulty in obtaining records (finding them in my parents' files, obtaining old bank records, reconciling bank records to amortization schedules, etc.) have made tax accounting for the estates, trusts, and the mortgage-holding company my parents had difficult. It is possible that those circumstances have caused us to be late with a return for an estate, trust, or the business. I know we incurred one penalty for one of those but the penalty was later waived.

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.*

My most important potential contributions are the characteristics I hope I developed a reputation for as a Second District judge and that I have tried to promote in my current role, both in the cases I work on and the amicus briefs I do pro bono: an unwavering commitment to the rule of law, discipline and diligence in decisionmaking, and respect for the people the courts serve.

I regard the rule of law as possibly the greatest gift ever bestowed upon a political community. Liberty, human dignity, and economic prosperity are nurtured and shielded when the rules that govern us are rational, procedurally regular, and neutrally applied. This demands a judiciary that is respectful of decisions that are committed to the political branches of government, resolves disputes on legal principles openly explained and defended, and that is prepared to correct its own errors. My written opinions and conduct in court show that these are the goals for which I strive. They demonstrate a desire to find the legal principle, to state it plainly and justify it openly, and to apply it in a way that makes the resolution of the next dispute predictable.

The judiciary's ability to serve its purpose in assuring the rule of law depends on the legitimacy the citizenry affords its decisions. This requires that a judge demonstrate to the parties, the legal profession, and the public both disciplined legal reasoning and diligent research undergirding it. I believe and hope that my work as a Second District judge demonstrates my commitment to both. In cases both complicated and simple, I strove to provide an analytically rigorous opinion that starts at the beginning and ends at the end without skipping steps, glossing over difficult points, or missing statutory, decisional, or other authorities that the parties may not have pointed out. I hope my work as a practicing lawyer does the same thing.

Finally, the courts are in the business of serving the parties, the legal community, and the public. They need the courts' respect, and, institutionally, we need them to understand that they have it. Although the job of a judge is asking hard questions and making hard decisions, I worked to do so in a way that was respectful of the parties and lawyers at oral argument and that was even-handed and considerate in the treatment of their arguments in my writing. I also strove to give substantially of my free time to speaking and to professional activities such as committees and Inns of Court to make the work of the courts more accessible to the people we serve.

REFERENCES

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.

C. Alan Lawson (alan@lawsonhuckgonzalez.com) – Founding Shareholder, Lawson Huck Gonzalez, PLLC, 101 E. College Avenue, 5th Floor, Tallahassee, FL 32301, 407-694-9607.

Paul C. Huck (paul@lawsonhuckgonzalez.com) – Founding Shareholder, Lawson Huck Gonzalez, PLLC, 121 Alhambra Plaza, 10th Floor, Coral Gables, FL 33134, 305-793-3232.

Martin Garcia (mgarcia@pinehillcapital.net) – Chairman, Pinehill Capital, 1700 S. MacDill Avenue, Suite 240, Tampa, FL 33629, 813-416-4406.

Scott L. Glabe (scott.glabe@tmediatech.com) – General Counsel and Corporate Secretary, Trump Media & Technology Group Corp., 401 N. Cattlemen Road, Suite 200, Sarasota, FL 34232, 941-323-5890.

Eual Tyler Cathey (tyler.cathey@franklininst.net) – General Counsel, Ally Capital Group, 1311 N. Westshore Boulevard, Suite 200, Tampa, FL 33607, 352-397-5339.

Eliot Peace (eliot.peace@gd-ots.com), General Counsel, General Dynamics Ordnance and Tactical Systems, 100 Carillon Parkway, St. Petersburg, FL 33716-1207, 864-980-7351.

Maximillian Amster (max@veridis.com) – Chief Executive Officer, Veridis Management, LLC, 1700 S. MacDill Avenue, Suite 300, Tampa, FL 33629, 772-713-7127.

Hon. Thomas P. Barber (Thomas_Barber@flmd.uscourts.gov) – United States District Judge, United States District Court, Middle District of Florida, 801 N. Florida Avenue, #1340, Tampa, FL 33602, [REDACTED].

Hon. Matthew C. Lucas (lucasm@flcourts.gov) – Chief Judge, Second District Court of Appeal, 525 Mirror Lake Drive North, St. Petersburg, FL 33701, [REDACTED].

Hon. J. Andrew Atkinson (atkinsoj@flcourts.org) – Chief Judge, Second District Court of Appeal, 525 Mirror Lake Drive North, St. Petersburg, FL 33701, [REDACTED].

CERTIFICATE

I have read the foregoing questions carefully and have answered 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, employer, 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(f), 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 17 day of December, 2025.

Samuel J. Salario, Jr.

[Signature]

Printed Name

Signature

State of Florida

County of Hillsborough

Sworn to (or affirmed) and subscribed before me by each of

Physical presence OR online notarization this 17th day of December, 2025

By Samuel Joseph Salario Jr

Personally known

Produced ID

Type of Identification United States Passport



STEPHANIE MATTHEWS Commission # HH 376719 Expires July, 2027

[Signature]

Signature Notary Public

Stephanie Matthews



STEPHANIE MATTHEWS Commission # HH 376719 Expires July, 2027

Printed name of Notary Public

(Pursuant to Section 19.071(4)(d)(1), F.S.), ... The home addresses and telephone numbers of justices of the Supreme Court, district court judges, appellate judges, and circuit judges, their home addresses, telephone numbers, and places of employment of the spouse and child of such a judge, and the names and locations of schools and day care facilities attended by the children of justices and judges are employer confidential information under 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: \$261,562

Last Three Years: \$534,551 \$670,480 \$490,516

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: \$261,562

Last Three Years: \$534,551 \$670,480 \$490,416

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: \$35,000

Last Three Years: \$50,000 \$50,000 \$50,000

Consulting fees and passive income.

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: None

Last Three Years: None None None

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: None

Last Three Years: None None None

**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 December 1, 2025 was
\$5,033,318.

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 \$ 500,000

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

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

VALUE OF ASSET

DESCRIPTION OF ASSET (specific description is required – see instructions p. 3)	VALUE OF ASSET
Real Property at 7310 N. Ola Ave., Tampa, FL 33604	\$1,785,900
Real Property at 403 Gulf Way, #301, St. Pete Beach, FL 33706	\$436,777
IRAS (Unique Wealth--\$1,790,641; Brannock Seider Berman--\$30,000 (est.); Lawson Huck Gonzalez--\$80,000 (est)).	\$1,900,641
Italo LLC Membership Interest	\$300,000 (est)
Cash (Bank of America)	\$110,000

PART C - LIABILITIES

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

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

None	

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

PART D - INCOME

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

X 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 ENTITY	Italo LLC	Veridis LP	
ADDRESS OF BUSINESS ENTITY	849 Post Lane, Orlando, FL 32804	1700 S. MacDill Ave. Tampa 33629	
PRINCIPAL BUSINESS ACTIVITY	Mortgages	Investment Fund	
POSITION HELD WITH ENTITY	Managing Member	None	
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS	50%	No	
NATURE OF MY OWNERSHIP INTEREST	LLC Interests	Limited partnership interests	

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.

[Handwritten Signature]

SIGNATURE

STATE OF FLORIDA

COUNTY OF Hillsborough

Physical Presence
- OR -

Online Notarization

Sworn to (or affirmed) and subscribed before me this 1st day of Dec, 2025 by Samuel Joseph Sabato Jr

[Handwritten Signature]
(Signature of Notary Public—State of Florida)

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

Personally Known _____ OR Produced Identification

Type of Identification Produced USA Passport



INSTRUCTIONS FOR COMPLETING FORM 6:

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

PART A – NET WORTH

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

To total the value of your assets, add:

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

To total the amount of your liabilities, add:

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

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

HOUSEHOLD GOODS AND PERSONAL EFFECTS:

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

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

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

How to Identify or Describe the Asset:

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

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

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

How to Value Assets:

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

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

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

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

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

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

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

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

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

PART C—LIABILITIES

LIABILITIES IN EXCESS OF \$1,000:

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

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

How to Determine the Amount of a Liability:

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

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

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

report 100% of the total amount owed.

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

Examples:

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

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

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

PART D – INCOME

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

PRIMARY SOURCES OF INCOME:

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

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

Examples:

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

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

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

— If more than \$1,000 of income was gained from the sale of property, then you should list as a source of income the name of the purchaser, the purchaser's address, and the amount of gain from the sale. If the purchaser's

identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed simply as “sale of (name of company) stock,” for example.

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

SECONDARY SOURCE OF INCOME:

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

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

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

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

Examples:

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

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

PART E – INTERESTS IN SPECIFIED BUSINESS

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

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

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

JUDICIAL APPLICATION DATA RECORD

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

(Please Type or Print)

Date: December 17, 2025

JNC Submitting To: Florida Supreme Court

Name (please print): Salario

Current Occupation: Attorney

Telephone Number: 813-765-5113

Attorney No.: 83460

Gender (check one): Male Female

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

Hispanic

Black

American Indian/Alaskan Native

Asian/Pacific Islander

County of Residence: Hillsborough

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.

Samuel J. Salario, Jr.

Printed Name of Applicant



Signature of Applicant

Date: _____

FORM 1040

Strategis CPAs & Consultants, PA
15955 N Florida Ave Ste 101
Lutz, FL 33549

Samuel J Salaro Jr & Karin B Hoppmann
7310 N Ola Ave
Tampa, FL 33604-4064



1040	Federal Return Summary	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Tax Form 1040
 Tax Method Used QUAL DIV CAP GAIN WRK

Filing Status MFJ
 Dependents 2

Income

Salaries & wages	149,276
Taxable interest income	58,608
Tax exempt interest	
Dividend income	3,478
Qualified dividends	514
Taxable state/local refunds	
Alimony received	
Business income/-loss	50,000
Capital gain/-loss	-3,000
Other gain/-loss (Form 4797)	
Taxable IRA distributions	
Taxable pension distributions	
Rental, royalty, partnership, etc. income/-loss	524,551
Farm income/-loss	
Unemployment compensation	
Taxable social security benefits	
Other income	
Total income	782,913

Adjustments

Moving expenses	
Deductible part of self-employment tax	18,141
SEP, SIMPLE, and qualified plan deduction	30,000
Self-employed health insurance deduction	
Alimony paid	
IRA deduction	
Student loan interest deduction	
Other adjustments	
Total adjustments	48,141
Adjusted gross income	734,772

Deductions

Medical and Dental expenses	
Taxes paid	
Interest paid	
Charitable contributions	
Other itemized deductions	
Total itemized deductions	
or, Standard deduction *	68,700
Taxable income before Qual Bus Inc Ded (QBID)	666,072
QBID	737
Taxable income	665,335

Tax Computation

Regular tax	173,540
Excess advance premium tax credit	
Repayment clean vehicle transfers and other	
Alternative minimum tax	
Total tax before credits	173,540
Child and dependent care credit	
Education credits	
Other credits	
Total credits	
Tax after credits	173,540
Self-employment tax	36,282
Additional tax on IRAs, etc.	
Other taxes	6,357
Total tax	216,179

Payments

Federal income tax withheld	24,561
Estimated payments	117,000
Other payments/credits	95,000
Total payments	236,561

Refund/Amount Due

Amount overpaid	20,382
Overpayment applied	20,382
Form 2210 penalty	
Amount due/-refund	
Failure to file penalty	
Failure to pay penalty	
Late filing interest	
Net amount due/-refund	

2025 Estimates

1st quarter	
2nd quarter	31,700 PAID
3rd quarter	31,700 PAID 8,618
4th quarter	30,800
Total Estimates	102,818

Tax Rates

Marginal tax rate - Ordinary income*	35.0 %
Marginal tax rate - Capital income*	20.0 %
Effective tax rate	32.0 %

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

* TOTAL STANDARD DEDUCTION OF \$68,700 INCLUDES A QUALIFIED DISASTER LOSS OF \$39,500

Form 1040	Return Carryover Summary	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number [REDACTED]
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Activity/Form	Unit	Description	Carryover to 2025
D		SHORT-TERM CAPITAL LOSS	17,726
D		SHORT-TERM CAPITAL LOSS AMT	17,726
D		LONG-TERM CAPITAL LOSS	7,841
D		LONG-TERM CAPITAL LOSS AMT	7,841
IRA		TRADITIONAL IRA BASIS - TAXPAYER	29,500
IRA		SPOUSE	28,500
1040		OVERPAYMENT APPLIED TO NEXT YEAR'S ESTIMATES	20,382

Taxpayer copy

Form 1040	Estimated Tax Payments Worksheet	2025
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Name: SAMUEL J SALARIO JR & KARIN B HOPPMANN Taxpayer Identification Number: XXXXXXXXXX

Summary of Estimated Tax Payments

Voucher	(a) Due Date	(b) Total Estimate Amount	(c) 2024 Overpayment Applied	(d) Estimate Amt Paid	(e) Balance due Column b - Columns c & d	(f) Date paid	(g) Amount paid
1	05/01/25	0			0		
2	06/16/25	31,700		31,700	0		
3	09/15/25	60,700	20,382	31,700	8,618		
4	01/15/26	30,800			30,800		
Total		123,200	20,382	63,400	39,418		

Calculation of 1040-ES Payments

If adjusting current year amounts, then complete lines 1 through 9. Otherwise, skip to line 10.

1. Taxpayer self-employment income adjustment. 1. _____
2. Spouse self-employment income adjustment. 2. _____
3. Other adjustments to adjusted gross income. 3. _____
4. Computed adjustments to adjusted gross income. 4. _____
5. **Add lines 1 through 4.** Total adjustments to adjusted gross income. 5. _____
6. Computed adjustments to self-employment tax. 6. _____
7. Computed adjustments to income tax. 7. _____
8. Other planned adjustments to taxes/credits. 8. _____
9. **Add lines 6 through 8.** Total Planned tax adjustments. 9. _____
10. Enter Total Tax from Form 1040, 1040-SR, or 1040-NR, line 24. 10. _____
11. **Add lines 9 and 10.** Total adjusted tax before adjustments. 11. _____
12. Allowed adjustments from Form 1040-ES Instructions:
 - a. Unreported SS, Medicare tax, and RRTA tax. 12a. _____
 - b. Tax on excess contributions to IRAs, MSAs, Coverdell ESAs, HSAs, and excess accumulations in retirement plans. 12b. _____
 - c. Recapture of federal mortgage subsidy, excise tax on excess golden parachute payments, and look-back interest. 12c. _____
 - d. Refundable credits from Schedule EIC, Forms 8812, 8863, 8962, and 4136. 12d. _____
- Add Lines 12a through 12d.** Total allowed adjustments. 12. _____
13. **Subtract line 12 from line 11.** 2024 Estimated Tax. 13. _____
14. Enter 2024 Federal income tax withheld (Form 1040NR filers include amounts paid with Form 1040-C.) 14. _____
15. Enter adjustment(s) to withholding. 15. _____
16. **Estimated 2024 Tax, including adjustments.**
 - a. Based upon adjusted 2024 Tax (line 13 - lines 14 and 15). 16a. _____
 - b. Based upon projected 2025 tax. 16b. 123,002
- Enter amount from 16a or 16b.** 16. 123,002
17. Enter 2024 overpayment applied to 2025 estimates from Form 1040, 1040-SR, or 1040-NR, line 36. 17. 20,382
18. Enter amounts already paid towards 2025 estimates. 18. 63,400
19. **Subtract lines 17 and 18 from line 16.** 19. 39,220
20. Enter Rounding adjustment. 20. 198
21. **Add lines 19 and 20.** Balance of Estimated Tax for 2025. 21. 39,418

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 SAMUEL J SALARIO JR	Social security number [REDACTED]
Spouse's name KARIN B HOPPMANN	Spouse's social security number [REDACTED]

Part I Tax Return Information — Tax Year Ending December 31, 2024 (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	1	734,772
2 Total tax	2	216,179
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	24,561
4 Amount you want refunded to you	4	
5 Amount you owe	5	

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 STRATEGIS CPAS & CONSULTANTS, PA to enter or generate my PIN [REDACTED] 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 ▶ 10/14/25

Spouse's PIN: check one box only

I authorize STRATEGIS CPAS & CONSULTANTS, PA to enter or generate my PIN [REDACTED] 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 ▶ 10/14/25

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. [REDACTED]
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 ▶ CHRISTINA L DAVIS Date ▶ 10/14/25

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

Taxpayer Name	<u>SAMUEL J</u>	<u>SALARIO JR</u>
Spouse Name	<u>KARIN B</u>	<u>HOPPMANN</u>

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

ERO Declaration

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

ERO Signature

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

ERO's PIN [REDACTED]

Taxpayer Declarations

Perjury Statement

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

Consent to Disclosure

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

Electronic Funds Withdrawal Consent

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

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

Date (all numerics) 10/14/25

Taxpayer's PIN (enter five numbers, other than all zeroes) [REDACTED]

Spouse's PIN (enter five numbers, other than all zeroes) [REDACTED]

Form 1310 Signature and Verification

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

Signature of person claiming refund

Date

Form **1040**

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

2024

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20 _____ See separate instructions.

Your first name and middle initial: **SAMUEL J** Last name: **SALARIO JR** Your social security number: [REDACTED]

If joint return, spouse's first name and middle initial: **KARIN B** Last name: **HOPPMANN** Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. **7310 N OLA AVE** Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. **TAMPA** State: **FL** ZIP code: **33604-4064**

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____ Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status Single Head of household (HOH) Married filing jointly (even if only one had income) Married filing separately (MFS) 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: _____
 If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2024, 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, 1960 Are blind Spouse: Was born before January 2, 1960 Is blind

Dependents (see instructions):

(1) First name	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
[REDACTED]	SON	Child tax credit <input type="checkbox"/> Credit for other dependents <input checked="" type="checkbox"/>

Income	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a 149,276
	b Household employee wages not reported on Form(s) W-2	1b
	c Tip income not reported on line 1a (see instructions)	1c
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
	e Taxable dependent care benefits from Form 2441, line 26	1e
	f Employer-provided adoption benefits from Form 8839, line 29	1f
	g Wages from Form 8919, line 6	1g
	h Other earned income (see instructions)	1h
	i Nontaxable combat pay election (see instructions)	1i
	z Add lines 1a through 1h	1z 149,276
	2a Tax-exempt interest	2a
	3a Qualified dividends 514	3a 58,608
	4a IRA distributions	4a 3,478
	5a Pensions and annuities	5a
	6a Soc. sec. ben.	6a
	c If you elect to use the lump-sum election method, check here (see instructions)	
	7 Capital gain or (loss). Attach Schedule D if required. If not required, check here	7 -3,000
	8 Additional income from Schedule 1, line 10	8 574,551
	9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9 782,913
	10 Adjustments to income from Schedule 1, line 26	10 48,141
	11 Subtract line 10 from line 9. This is your adjusted gross income	11 734,772
	12 Standard deduction or itemized deductions (from Schedule A)	12 68,700
	13 Qualified business income deduction from Form 8995 or Form 8995-A	13 737
	14 Add lines 12 and 13	14 69,437
	15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15 665,335

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2024)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **01**

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

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your social security number

[REDACTED]

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	50,000
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	524,551
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	574,551

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

Schedule 1 (Form 1040) 2024

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	18,141
16	Self-employed SEP, SIMPLE, and qualified plans		16	30,000
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	48,141

**SCHEDULE 2
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **02**

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

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your social security number

[REDACTED]

Part I Tax

1	Additions to tax:		
a	Excess advance premium tax credit repayment. Attach Form 8962	1a	
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b	
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c	
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d	
e	Excessive payments (EP) from Form 4255. Check applicable box and enter amount	1e	
	(i) <input type="checkbox"/> Line 1a, column (n) (ii) <input type="checkbox"/> Line 1c, column (n)		
	(iii) <input type="checkbox"/> Line 1d, column (n) (iv) <input type="checkbox"/> Line 2a, column (n)		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions.	1f	
	(i) <input type="checkbox"/> Line 1a, column (o) (ii) <input type="checkbox"/> Line 1c, column (o)		
	(iii) <input type="checkbox"/> Line 1d, column (o) (iv) <input type="checkbox"/> Line 2a, column (o)	1f	
y	Other additions to tax (see instructions):	1y	
z	Add lines 1a through 1y	1z	
2	Alternative minimum tax. Attach Form 6251	2	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	36,282
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	4,140
12	Net investment income tax. Attach Form 8960	12	2,217
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)



Part II Other Taxes (continued)

17 Other additional taxes:			
a Recapture of other credits. List type, form number, and amount:		17a	
b Recapture of federal mortgage subsidy, if you sold your home see instructions		17b	
c Additional tax on HSA distributions. Attach Form 8889		17c	
d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889		17d	
e Additional tax on Archer MSA distributions. Attach Form 8853		17e	
f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853		17f	
g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property		17g	
h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A		17h	
i Compensation you received from a nonqualified deferred compensation plan described in section 457A		17i	
j Section 72(m)(5) excess benefits tax		17j	
k Golden parachute payments		17k	
l Tax on accumulation distribution of trusts		17l	
m Excise tax on insider stock compensation from an expatriated corporation		17m	
n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866		17n	
o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR		17o	
p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund		17p	
q Any interest from Form 8621, line 24		17q	
z Any other taxes. List type and amount:		17z	
18 Total additional taxes. Add lines 17a through 17z		18	
19 Recapture of net EPE from Form 4255, line 1d, column (l)		19	
20 Section 965 net tax liability installment from Form 965-A	20		
21 Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21	42,639

**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

2024

Attachment
Sequence No. **03**

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

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your social security number

[REDACTED]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required		1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441		2	
3	Education credits from Form 8863, line 19		3	
4	Retirement savings contributions credit. Attach Form 8880		4	
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	

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	95,000
11	Excess social security and tier 1 RRTA tax withheld		11	
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Other payments or refundable credits:			
a	Form 2439	13a		
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b		
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c		
d	Deferred amount of net 965 tax liability (see instructions)	13d		
z	Other refundable credits (see instructions):	13z		
14	Total other payments or refundable credits. Add lines 13a through 13z		14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		15	95,000

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

Schedule 3 (Form 1040) 2024

Form **2210**

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

OMB No. 1545-0140

2024

Department of the Treasury
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/Form2210 for instructions and the latest information.

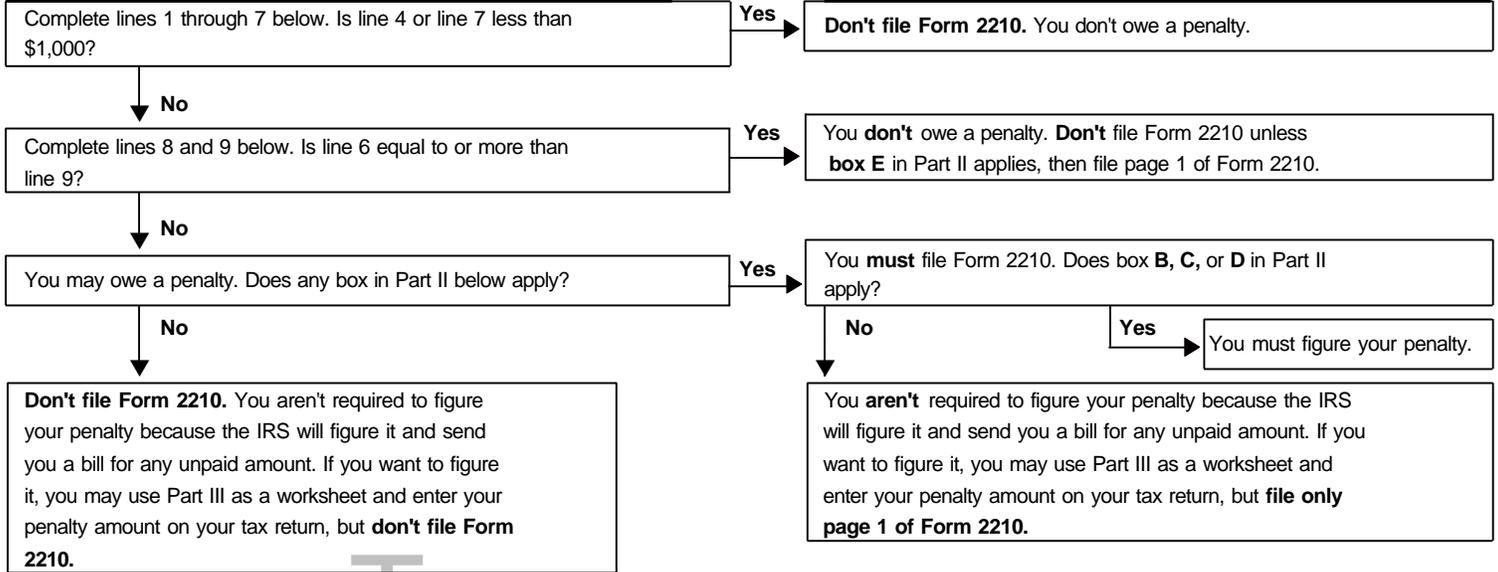
Attachment Sequence No. **06**

Name(s) shown on tax return

Identifying number

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Do You Have To File Form 2210?



Part I Required Annual Payment

1	Enter your 2024 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	173,540
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	42,639
3	Other payments and refundable credits (see instructions)	3	
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	216,179
5	Multiply line 4 by 90% (0.90)	5	194,561
6	Withholding taxes. Don't include estimated tax payments. See instructions	6	24,561
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	191,618
8	Maximum required annual payment based on prior year's tax (see instructions)	8	308,585
9	Required annual payment. Enter the smaller of line 5 or line 8	9	194,561

Next: Is line 9 more than line 6?

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

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't** file Form 2210.

- A** You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** You filed or are filing a joint return for either 2023 or 2024, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C, or D** applies).

For Paperwork Reduction Act Notice, see separate instructions.

SAMUEL J SALARIO JR & KARIN B HOPPMANN



Form 2210 (2024)

Part III Penalty Computation (See the instructions if you're filing Form 1040-NR.)

Section A—Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/24	(b) 6/15/24	(c) 9/15/24	(d) 1/15/25
10 Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column. For fiscal year filers, see instructions	10	48,641	0	28,620	117,300
11 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 11 on line 15, column (a). If line 11 is equal to or more than line 10 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II	11	6,141	73,140	6,140	56,140

Complete lines 12 through 18 of one column before going to line 12 of the next column.

12 Enter the amount, if any, from line 18 in the previous column	12			30,640	8,160
13 Add lines 11 and 12	13		73,140	36,780	64,300
14 Add the amounts on lines 16 and 17 in the previous column	14		42,500		
15 Subtract line 14 from line 13. If zero or less, enter -0-. For column (a) only, enter the amount from line 11	15	6,141	30,640	36,780	64,300
16 If line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0	0	
17 Underpayment. If line 10 is equal to or more than line 15, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	42,500			53,000
18 Overpayment. If line 15 is more than line 10, subtract line 10 from line 15. Then go to line 12 of the next column	18		30,640	8,160	

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

SEE 2210 WORKSHEET

19 Penalty. Enter the total penalty from line 14 of the Worksheet for Form 2210, Part III, Section B — Figure the Penalty. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II	19	AMOUNT WAIVED (934) SEE STMT 1	0
--	-----------	--------------------------------	---



Schedule AI—Annualized Income Installment Method (See the instructions.)

Table with 5 columns: (a) 1/1/24-3/31/24, (b) 1/1/24-5/31/24, (c) 1/1/24-8/31/24, (d) 1/1/24-12/31/24. Includes instructions for estates and trusts.

Part I Annualized Income Installments

Main table for Part I with 5 columns and 21 rows. Includes instructions for each line item and numerical values.

Complete lines 22-27 of one column before going to line 22 of the next column.

Table with 5 columns and 6 rows (lines 22-27) for completing the installment method.

Part II Annualized Self-Employment Tax (Form 1040, 1040-SR, or 1040-NR filers only)

Table with 5 columns and 8 rows (lines 28-36) for annualized self-employment tax.

Form **2210**

Underpayment of Estimated Tax Worksheet

2024

Name(s) shown on return

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Social security number

[REDACTED]

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	04/15/24	06/15/24	09/15/24	01/15/25
Amount of underpayment	42,500			53,000
Prior year overpayment applied				
Withholding	6,141	6,140	6,140	6,140
Excess FICA				
Other payments				

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment	04/17/24	01/13/25			
Amount of payment	67,000	50,000			

QTR	FROM	TO	UNDERPAYMENT	#DAYS	RATE %	PENALTY
1	4/15/24	4/17/24	42,500	2	8.00	19
4	1/15/25	4/15/25	53,000	90	7.00	915
TOTAL PENALTY						934

Taxpayer copy

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

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

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **07**

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

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your social security number

[REDACTED]

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see instructions)	1		
	2 Enter amount from Form 1040 or 1040-SR, line 11	2		
	3 Multiply line 2 by 7.5% (0.075)	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	5a		
	b State and local real estate taxes (see instructions)	5b		
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d		
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e		
	6 Other taxes. List type and amount:	6		
	7 Add lines 5e and 6		7	
Interest You Paid	Caution: Your mortgage interest deduction may be limited. See instructions.			
	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box.			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a		
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Reserved for future use	8d		
	e Add lines 8a through 8c	8e		
	9 Investment interest. Attach Form 4952 if required. See instructions	9		
		10 Add lines 8e and 9		10
	Gifts to Charity	Caution: If you made a gift and got a benefit for it, see instructions.		
11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		11		
12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		12		
13 Carryover from prior year		13		
	14 Add lines 11 through 13		14	
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		15	
Other Itemized Deductions	16 Other—from list in instructions. List type and amount: SEE STATEMENT 2		16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12		17	
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box			
			68,700	
			68,700	

SCHEDULE B (Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2024

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

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your social security number

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

VERIDIS, LP 38-4068935
ITALO LLC 90-1038486
LAWSON HUCK GONZALEZ, PLLC 92-1760240

Table with 2 columns: Amount, and rows for interest entries and totals (352, 57,618, 638, 58,608).

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

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

Part II Ordinary Dividends

5 List name of payer:

PERSHING LLC - ACCT 3563
PERSHING LLC

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

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

Table with 2 columns: Amount, and rows for dividend entries and totals (2,504, 974, 3,478).

Part III Foreign Accounts and Trusts

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.

Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See instructions.

7a At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:

8 During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Table with 2 columns: Yes, No, and rows for questions 7a, 7b, and 8.

SCHEDULE C

(Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

OMB No. 1545-0074

2024

Attachment Sequence No. 09

Name of proprietor: SAMUEL J SALARIO JR
Social security number (SSN): [REDACTED]
A Principal business or profession, including product or service (see instructions): PROFESSIONAL SERVICES
B Enter code from instructions: 561490
C Business name. If no separate business name, leave blank: VERIDIS MANAGEMENT LLC
D Employer ID number (EIN) (see instr.): 30-1046520
E Business address (including suite or room no.): 1700 S MACDILL AVE, SUITE 300 TAMPA FL 33629
F Accounting method: (1) [X] Cash (2) [] Accrual (3) [] Other (specify)
G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses [X] Yes [] No
H If you started or acquired this business during 2024, check here []
I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions [] Yes [X] No
J If "Yes," did you or will you file required Form(s) 1099? [] Yes [X] No

Part I Income

Table with 7 rows for income calculation. Line 1: Gross receipts or sales, 50,000. Line 2: Returns and allowances. Line 3: Subtract line 2 from line 1, 50,000. Line 4: Cost of goods sold. Line 5: Gross profit, 50,000. Line 6: Other income. Line 7: Gross income, 50,000.

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

Table with 32 rows for expense calculation. Lines 8-17: Advertising, Car and truck expenses, Commissions and fees, Contract labor, Depletion, Depreciation and section 179 expense deduction, Employee benefit programs, Insurance, Interest, Legal and professional services. Lines 18-27b: Office expense, Pension and profit-sharing plans, Rent or lease, Vehicles, machinery, and equipment, Other business property, Repairs and maintenance, Supplies, Taxes and licenses, Travel and meals, Utilities, Wages, Other expenses. Line 28: Total expenses before expenses for business use of home, 0. Line 29: Tentative profit or (loss), 50,000. Line 30: Expenses for business use of your home. Line 31: Net profit or (loss), 50,000. Line 32: Investment risk options.

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.

2024

Attachment
Sequence No. **12**

Name(s) shown on return SAMUEL J SALARIO JR & KARIN B HOPPMANN Your social security number XXXXXXXXXX

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	40,848	35,773	0	5,075
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	35	0	0	35
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 (25,836)
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 -20,726

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				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11 755
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 1,342
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (9,938)
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 -7,841

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

Schedule D (Form 1040) 2024



Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 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. 	16	-28,567
<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>	18	
<p>19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet</p>	19	
<p>20 Are lines 18 and 19 both zero or blank and you are 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 style="margin-left: 100px;">}</p> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21	(3,000)
<p>22 Do you have qualified dividends on Form 1040, 1040-SR, or 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>		

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

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

2024

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

SAMUEL J SALARIO JR & KARIN B HOPPMANN

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	
	PERSHING #4046	SEE ATTACHED VARIOUS	VARIOUS	40,848	35,773			5,075
Taxpayer 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 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked)				40,848	35,773		0	5,075

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 **8949** (2024)

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

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

2024

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **12A**

Name(s) shown on return

Social security number or taxpayer identification number

SAMUEL J SALARIO JR & KARIN B HOPPMANN

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 <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	
	88339M207 THE PRIVATE SHARES FUND CLASS I VARIOUS		04/03/24	35	0			35
Taxpayer copy								
<p>2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked)</p>								
				35	0			35

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

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

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

Your social security number

SAMUEL J SALARIO JR & KARIN B HOPPMANN

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	SEE STATEMENT 3					
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				554,377
b Totals		28,450	1,376	
30 Add columns (h) and (k) of line 29a				554,377
31 Add columns (g), (i), and (j) of line 29b				29,826
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				524,551

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	ESTATE OF SAMUEL J SALARIO	
B	LORETTA D SALARIO TR DATED 09191994	

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A	0		
B	0		
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			0
36 Add columns (c) and (e) of line 34b			0
37 Total estate and trust income or (loss). Combine lines 35 and 36			0

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

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

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	524,551
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all real estate activities in which you materially participated under the passive activity loss rules	43	

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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

2024

Attachment
Sequence No. **17**

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

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR) SAMUEL J SALARIO JR	Social security number of person with self-employment income [REDACTED]
--	--

Part I Self-Employment Tax

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

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

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

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

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

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

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 574,118

3 Combine lines 1a, 1b, and 2 **3** 574,118

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 530,198

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

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

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 530,198

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

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

6 Add lines 4c and 5b **6** 530,198

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024 **7** 168,600

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$168,600 or more, skip lines 8b through 10, and go to line 11 **8a**

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

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

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

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 168,600

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 20,906

11 Multiply line 6 by 2.9% (0.029) **11** 15,376

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**, or **Form 1040-SS, Part I, line 3** **12** 36,282

13 **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** **13** 18,141

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

Schedule SE (Form 1040) 2024

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

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ wasn't more than \$10,380, or (b) your net farm profits ² were less than \$7,493.		
14 Maximum income for optional methods	14	6,920
15 Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$6,920. Also, include this amount on line 4b above	15	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$7,493 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.		
16 Subtract line 15 from line 14	16	
17 Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

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

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

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

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

Taxpayer copy

Form **4684**

Casualties and Thefts PAGE 1 OF 1

OMB No. 1545-0177

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Use a separate Form 4684 for each casualty or theft.
Go to www.irs.gov/Form4684 for instructions and the latest information.

2024
Attachment
Sequence No. **26**

Name(s) shown on tax return

Identifying number

SAMUEL J SALARIO JR & KARIN B HOPPMANN

[REDACTED]

SECTION A – Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. For tax years 2018 through 2025, if you are an individual, casualty or theft losses of personal-use property are deductible only if the loss is attributable to a federally declared disaster. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal-use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here and enter the DR- 4834 or EM- _____
declaration number assigned by FEMA. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A	RESIDENCE REPAIRS	ST PETE BEACH FL	33706	05/23/23
Property B				
Property C				
Property D				

	Properties			
	A	B	C	D
2 Cost or other basis of each property	40,000			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	0			
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	STMT 4			
5 Fair market value before casualty or theft				
6 Fair market value after casualty or theft				
7 Subtract line 6 from line 5	40,000			
8 Enter the smaller of line 2 or line 7	40,000			
9 Subtract line 3 from line 8. If zero or less, enter -0-	40,000			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D				40,000
11 Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions)				500
12 Subtract line 11 from line 10. If zero or less, enter -0-				39,500
13 Add the amounts on line 4 of all Forms 4684				
14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions				39,500
15 • If line 13 is more than line 14, enter the difference here and on Schedule D. Do not complete the rest of this section. • If line 13 is equal to line 14, enter -0- here. Do not complete the rest of this section. • If line 13 is less than line 14, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.				39,500
16 Add lines 13 and 15. Subtract the result from line 14				
17 Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions				
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15; or Schedule A (Form 1040-NR), line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return				

For Paperwork Reduction Act Notice, see instructions.

Form **4684** (2024)

Form **4797**

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. **27**

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return

Identifying number

SAMUEL J SALARIO JR & KARIN B HOPPMANN

[REDACTED]

1a Enter the gross proceeds from sales or exchanges reported to you for 2024 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	FROM K1						755

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.	7	755
8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):		

11 Loss, if any, from line 7	11	()
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2024)

THERE ARE NO AMOUNTS FOR PAGE 2

Form **8606**

Nondeductible IRAs

OMB No. 1545-0074

Attach to 2024 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.

2024

Attachment Sequence No. **48**

Department of the Treasury
Internal Revenue Service

Name. If married, file a separate form for each spouse required to file 2024 Form 8606. See instructions.
 SAMUEL J SALARIO JR
 Your social security number [REDACTED]

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no.

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

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2024.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2024 **and** you made nondeductible contributions to a traditional IRA in 2024 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024 **and** you made nondeductible contributions to a traditional IRA in 2024 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2024, including those made for 2024 from January 1, 2025, through April 15, 2025. See instructions	1	8,000
2	Enter your total basis in traditional IRAs. See instructions	2	21,500
3	Add lines 1 and 2	3	29,500
<p>In 2024, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP, or Roth SIMPLE IRA conversion?</p> <p><input type="checkbox"/> No Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><input type="checkbox"/> Yes Go to line 4.</p>			
4	Enter those contributions included on line 1 that were made from January 1, 2025, through April 15, 2025	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2024, plus any outstanding rollovers. Subtract certain 2024 retirement plan distribution repayments treated as rollovers, if any (see instructions)	6	
7	Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2024. Do not include rollovers (but do include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	
8	Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024. Also, enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2024 and earlier years	14	29,500
15a	Subtract line 12 from line 7	15a	
b	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c	Taxable amount. Subtract line 15b from line 15a. Reduce that amount by certain 2024 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers (see instructions). If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b	15c	
<p>Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.</p>			

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

Form **8606** (2024)

Form **8606**

Nondeductible IRAs

OMB No. 1545-0074

Attach to 2024 Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form8606 for instructions and the latest information.

2024
Attachment
Sequence No. **48**

Department of the Treasury
Internal Revenue Service

Name. If married, file a separate form for each spouse required to file 2024 Form 8606. See instructions. Your social security number
KARIN B HOPPMANN [REDACTED]

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		
	Foreign country name	Foreign province/state/county	Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, Traditional SEP, and Traditional SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2024.
- You took distributions from a traditional, traditional SEP, or traditional SIMPLE IRA in 2024 **and** you made nondeductible contributions to a traditional IRA in 2024 or an earlier year. For this purpose, "distributions" **does not** include rollovers (but does include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, it **does not** include qualified charitable distributions, one-time distributions to fund an HSA, conversions, recharacterizations, or return of certain contributions.
- You converted part, but not all, of your traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024 **and** you made nondeductible contributions to a traditional IRA in 2024 or an earlier year.

1 Enter your nondeductible contributions to traditional IRAs for 2024, including those made for 2024 from January 1, 2025, through April 15, 2025. See instructions	1	8,000
2 Enter your total basis in traditional IRAs. See instructions	2	20,500
3 Add lines 1 and 2	3	28,500
<div style="border: 1px solid black; padding: 5px; display: inline-block; width: 25%;"> In 2024, did you take a distribution from traditional, traditional SEP, or traditional SIMPLE IRAs, or make a Roth, Roth SEP or Roth SIMPLE IRA conversion? </div> No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.		
4 Enter those contributions included on line 1 that were made from January 1, 2025, through April 15, 2025	4	
5 Subtract line 4 from line 3	5	
6 Enter the value of all your traditional, traditional SEP, and traditional SIMPLE IRAs as of December 31, 2024, plus any outstanding rollovers. Subtract certain 2024 retirement plan distribution repayments treated as rollovers, if any (see instructions)	6	
7 Enter your distributions from traditional, traditional SEP, and traditional SIMPLE IRAs in 2024. Do not include rollovers (but do include certain 2024 retirement plan distribution repayments treated as rollovers (see instructions)). Also, do not include qualified charitable distributions; a one-time distribution to fund an HSA; conversions to a Roth, Roth SEP, or Roth SIMPLE IRA; certain returned contributions; or recharacterizations of traditional IRA contributions (see instructions)	7	
8 Enter the net amount you converted from traditional, traditional SEP, and traditional SIMPLE IRAs to Roth, Roth SEP, or Roth SIMPLE IRAs in 2024. Also, enter this amount on line 16	8	
9 Add lines 6, 7, and 8	9	
10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x
11 Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth, Roth SEP, or Roth SIMPLE IRAs. Also, enter this amount on line 17	11	
12 Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth, Roth SEP, or Roth SIMPLE IRA	12	
13 Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2024 and earlier years	14	28,500
15a Subtract line 12 from line 7	15a	
b Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2024 Form(s) 8915-F (see instructions). Also, enter this amount on 2024 Form(s) 8915-F, line 18, as applicable (see instructions)	15b	
c Taxable amount. Subtract line 15b from line 15a. Reduce that amount by certain 2024 retirement plan distribution repayments (other than those reported on Form 8915-F) that are treated as rollovers (see instructions). If more than zero, also include this amount on 2024 Form 1040, 1040-SR, or 1040-NR, line 4b Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.	15c	

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

Form **8606** (2024)

Form **8995-A**

Qualified Business Income Deduction

OMB No. 1545-2294

2024

Attachment Sequence No. **55A**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your taxpayer 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 domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	303 W IDLEWILD TAMPA, FL	<input type="checkbox"/>	<input type="checkbox"/>	90-1038486	<input type="checkbox"/>
B	410 DOMINO DR S RUSKIN, FL	<input type="checkbox"/>	<input type="checkbox"/>	90-1038486	<input type="checkbox"/>
C	6218 PALM RIVER RD TAMPA, FL	<input type="checkbox"/>	<input type="checkbox"/>	90-1038486	<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	2 1,530	1,498	1,076
3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3 306	300	215
4 Allocable share of W-2 wages from the trade, business, or aggregation	4 0	0	0
5 Multiply line 4 by 50% (0.50)	5 0	0	0
6 Multiply line 4 by 25% (0.25)	6 0	0	0
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7 60,787	8,650	24,124
8 Multiply line 7 by 2.5% (0.025)	8 1,520	216	603
9 Add lines 6 and 8	9 1,520	216	603
10 Enter the greater of line 5 or line 9	10 1,520	216	603
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11 306	216	215
12 Phased-in reduction. Enter the amount from line 26, if any	12		
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13 306	216	215
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15 Qualified business income component. Subtract line 14 from line 13	15 306	216	215
16 Total qualified business income component. Add all amounts reported on line 15	16 737		

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

Form **8995-A** (2024)



Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	737	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30	0	
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		737
33	Taxable income before qualified business income deduction	33	666,072	
34	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	34	514	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		665,558
36	Income limitation. Multiply line 35 by 20% (0.20)	36		133,112
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		737
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39		737
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

Form **8995-A**

Qualified Business Income Deduction

OMB No. 1545-2294

2024

Attachment Sequence No. **55A**

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995A for instructions and the latest information.

Name(s) shown on return

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your taxpayer 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 domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is above \$191,950 (\$383,900 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

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

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	VERIDIS MANAGEMENT LLC	<input type="checkbox"/>	<input type="checkbox"/>	30-1046520	<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	22,627		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$191,950 or less (\$383,900 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	4,525		
4 Allocable share of W-2 wages from the trade, business, or aggregation	0		
5 Multiply line 4 by 50% (0.50)	0		
6 Multiply line 4 by 25% (0.25)	0		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	0		
8 Multiply line 7 by 2.5% (0.025)	0		
9 Add lines 6 and 8	0		
10 Enter the greater of line 5 or line 9	0		
11 W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	0		
12 Phased-in reduction. Enter the amount from line 26, if any			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	0		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	0		
16 Total qualified business income component. Add all amounts reported on line 15			

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

Form **8995-A** (2024)



Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$191,950 but not \$241,950 (\$383,900 and \$483,900 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

		A	B	C
17	Enter the amounts from line 3	17		
18	Enter the amounts from line 10	18		
19	Subtract line 18 from line 17	19		
20	Taxable income before qualified business income deduction	20		
21	Threshold. Enter \$191,950 (\$383,900 if married filing jointly)	21		
22	Subtract line 21 from line 20	22		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23		
24	Phase-in percentage. Divide line 22 by line 23	24	%	
25	Total phase-in reduction. Multiply line 19 by line 24	25		
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		

Part IV Determine Your Qualified Business Income Deduction

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

**SCHEDULE C
(Form 8995-A)**
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your taxpayer identification number

[REDACTED]

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	PAGE 1 ACTIVITY	-27,063		
	303 W IDLEWILD TAMPA, FL	3,274	1,744	1,530
	410 DOMINO DR S RUSKIN, FL	3,206	1,708	1,498
2	Qualified business net (loss) carryforward from prior years. See instructions			3,175
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations			30,472
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations			57,203
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).			30,472
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			

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

Schedule C (Form 8995-A) (Rev. 12-2022)

**SCHEDULE C
(Form 8995-A)**
(Rev. December 2022)

Department of the Treasury
Internal Revenue Service

Loss Netting and Carryforward

Attach to Form 8995-A.

Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

Attachment
Sequence No. **55D**

Name(s) shown on return

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your taxpayer identification number

[REDACTED]

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction for loss netting (see instructions)	(c) Adjusted qualified business income (Combine (a) and (b). If zero or less, enter -0-.)
	5959 SUSSEX DR TAMPA, FL	-234		
	6218 PALM RIVER RD TAMPA, FL	2,303	(1,227)	1,076
	VERIDIS MANAGEMENT LLC	48,420	(25,793)	22,627
2	Qualified business net (loss) carryforward from prior years. See instructions			2 ()
3	Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations			3 ()
4	Total of the trades, businesses, or aggregations income. Add the positive amounts on line 1, column (a), for all trades, businesses, or aggregations			4
5	Losses netted with income of other trades, businesses, or aggregations. Enter in the parentheses on line 5 the smaller of the absolute value of line 3 or line 4. Allocate this amount to each of the trades, businesses, or aggregations on line 1, column (b).			5 ()
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If zero or more, enter -0-			6 ()

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

Schedule C (Form 8995-A) (Rev. 12-2022)

Taxpayer copy

Additional Medicare Tax

Form **8959**

If any line does not apply to you, leave it blank. See separate instructions.

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

2024

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8959 for instructions and the latest information.

Attachment
Sequence No. **71**

Name(s) shown on return

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Your social security number

[REDACTED]

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	179,776	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	179,776	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	5	250,000	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		0
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0-	8	530,198	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	9	250,000	
10	Enter the amount from line 4	10	179,776	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	70,224	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		459,974
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		4,140

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying surviving spouse \$200,000	15	250,000	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		0
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-SS filers, see instructions), and go to Part V	18		4,140
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	2,607	
20	Enter the amount from line 1	20	179,776	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	2,607	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-SS filers, see instructions)	24		

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

Form **8960**

Net Investment Income Tax— Individuals, Estates, and Trusts

OMB No. 1545-2227

2024

Attachment
Sequence No. **72**

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Part I Investment Income

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

1	Taxable interest (see instructions)		1	58,608
2	Ordinary dividends (see instructions)		2	3,478
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	574,551	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-574,551	
c	Combine lines 4a and 4b	4c		
5a	Net gain or loss from disposition of property (see instructions)	5a	-3,000	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-755	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c	5d		-3,755
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6		
7	Other modifications to investment income (see instructions)	7		
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8		58,331

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c	9d		
10	Additional modifications (see instructions)	10		
11	Total deductions and modifications. Add lines 9d and 10	11		

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	58,331
13	Modified adjusted gross income (see instructions)	13	734,772
14	Threshold based on filing status (see instructions)	14	250,000
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	484,772
16	Enter the smaller of line 12 or line 15	16	58,331
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	2,217
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form **8960** (2024)

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

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

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Identifying number

Business or activity to which this form relates

PASS-THROUGH EXPENSE FROM K-1

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,220,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	FROM SCHEDULE K-1 (FORM 1065)		1,376
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,376
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,376
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	725,958
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	1,376
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,376
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2024)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Form **7203**

(Rev. December 2022)
Department of the Treasury
Internal Revenue Service

S Corporation Shareholder Stock and Debt Basis Limitations

Attach to your tax return.

Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment Sequence No. **203**

Name of shareholder: **SAMUEL J SALARIO JR** Identifying number: [REDACTED]

A Name of S corporation: **ITALO LLC** B Employer identification number: [REDACTED]

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
 (1) Original shareholder (2) Purchased (3) Inherited (4) Gifted (5) Other:

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	957,706
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	8,549
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	57,618
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	755
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	66,922
5	Stock basis before distributions. Add lines 1, 2, and 4	5	1,024,628
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	1,024,628
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	1,024,628
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	27,063
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	27,063
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	997,565

Part II Shareholder Debt Basis

Section A—Amount of Debt (If more than three debts, see instructions.)

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input checked="" type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year	12,794			12,794
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17	12,794			12,794
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18	12,794			12,794



Part II Shareholder Debt Basis (continued)

Section B—Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year	12,794			12,794
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23	12,794			12,794
25 Divide line 24 by line 18	1.0000			
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	12,794			12,794
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	12,794			12,794
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	12,794			12,794

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	27,063		27,063		
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	27,063		27,063		

Form **1040** Tax Return Reconciliation Worksheet **2024**

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: **SAMUEL J** Last name: **SALARIO JR** Taxpayer social security number: [REDACTED]

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

Home address (number and street). If you have a P.O. box, see instructions. **7310 N OLA AVE** Apt. no. _____ Presidential Election Campaign
 Taxpayer Spouse

City, town or post office, state, and ZIP code. **TAMPA FL 33604-4064**

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

At anytime during 2024, 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	Other dependents	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		<input checked="" type="checkbox"/>	

Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	149,276
	8a Taxable interest. Attach Schedule B if required	8a	58,608
	b Tax-exempt interest. Do not include on line 8a	8b	
	9a Ordinary dividends. Attach Schedule B if required	9a	3,478
	b Qualified dividends	9b	514
	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	50,000
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	-3,000
	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	524,551
	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	782,913

Adjusted Gross Income	23 Educator expenses	23	
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25 Health savings account deduction. Attach Form 8889	25	
	26 Moving expenses. Attach Form 3903	26	
	27 Deductible part of self-employment tax. Attach Schedule SE	27	18,141
	28 Self-employed SEP, SIMPLE, and qualified plans	28	30,000
	29 Self-employed health insurance deduction	29	
	30 Penalty on early withdrawal of savings	30	
	31a Alimony paid b Recipient's SSN <input type="checkbox"/>	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	48,141
	37 Subtract line 36 from line 22. This is your adjusted gross income	37	734,772

Form **1040** Tax Return Reconciliation Worksheet, Page 2 **2024**

Name **SAMUEL J SALARIO JR & KARIN B HOPPMANN** Tp TIN [REDACTED]

38 Amount from line 37 (adjusted gross income) **38** 734,772

Tax and Credits (Schedules 2, 3) **39a** Check You were born before January 2,1960, Blind. Spouse was born before January 2,1960, Blind. **Total boxes checked** **39a** **39b**

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40** 68,700

41 Subtract line 40 and 40b from line 38 **41** 666,072

42 Qualified business income deduction (see instructions) **42** 737

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 665,335

44 Tax (see instr.). Check if any from: a Form(s) 8814 b Form 4972 c **44** 173,540

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

46 Additions to tax (Excess advance premium tax credit repayment and clean vehicle repayment) **46**

47 Add lines 44, 45, and 46 **47** 173,540

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

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

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

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

52 Child tax credit/credit for other dependents **52**

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**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56** 173,540

57 Self-employment tax. Attach Schedule SE **57** 36,282

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** 6,357

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

63 Add lines 56 through 61. This is your total tax **63** 216,179

64 Federal income tax withheld from: **64a** 24,561

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

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

c Other forms **65** 117,000

65 2024 estimated tax payments and amount applied from 2023 return **66**

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** 95,000

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** 236,561

Refund **76** If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you **overpaid** **76** 20,382

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

b Routing number **c** Type: Checking Savings

d Account number

78 Amount of line 76 you want **applied to your 2025 estimated tax** **78** 20,382

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

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) **33578**
Designee's Name **CHRISTINA L DAVIS** Phone no. **813-931-2551**

Other Info Taxpayer Daytime phone number Taxpayer: Occupation **MANAGER DR INVESTMENTS** IRS Identity Protection PIN
Spouse: Occupation **ATTORNEY** IRS Identity Protection PIN

Taxpayer Spouse Email address

Federal Statements

Statement 1 - Form 2210 - Explanation of Waiver

Description

A WAIVER OF THE THIRD AND FOURTH QUARTER ESTIMATED TAX PENALTY IS REQUESTED AS THE TAXPAYER RESIDES IN A QUALIFIED DISASTER AREA AS A RESULT OF HURRICANES HELENE AND MILTON.

Taxpayer copy

Federal Statements

Statement 2 - Schedule A, Line 16 - Standard Deduction with Net Qualified Disaster Loss

<u>Description</u>	<u>Amount</u>
STANDARD DEDUCTION CLAIMED WITH QUALIFIED DISASTER LOSS	\$ 29,200
NET QUALIFIED DISASTER LOSS	39,500
TOTAL	\$ <u>68,700</u>

Taxpayer copy

Federal Statements

Statement 3 - Schedule E, Page 2, Line 28

Name	P S	For Ptr	EIN	Basis Required	Comp Not at Risk	Passive Loss	Passive Income	Nonpass Loss	Sec 179 Deduct	Nonpass Income
VERIDIS, LP	P		38-4068935			\$	\$	\$	\$	\$
ITALO LLC	S		90-1038486	X				27,063		
RENTAL REAL ESTATE	S		90-1038486	X						8,549
LAWSON HUCK GONZALEZ, PLLC	P		92-1760240						1,376	21,710
BUSINESS INTEREST EXPENSE	P		92-1760240					1,387		
GUARANTEED PAYMENTS - SERVICES	P		92-1760240							524,118
TOTAL						\$ 0	\$ 0	\$ 28,450	\$ 1,376	\$ 554,377

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Federal Statements

Hurricane Milton

Statement 4 - Form 4684, Line 7, Safe Harbor Information - Property A

Description

PURSUANT TO REV PROC 2018-08, THE TAXPAYER DETERMINED THE DECREASE IN FAIR MARKET VALUE UNDER THE CONTRACTOR SAFE HARBOR METHOD.

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Form 1040	Shareholder's Basis Worksheet Page 1	2024
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Name SAMUEL J SALARIO JR	Taxpayer Identification Number [REDACTED]
Name of Entity ITALO LLC	EIN [REDACTED]
Passive Activity Type NOT PASSIVE	K1 Unit 2

Shareholder Stock Basis

1. Beginning of year stock basis. Per IRC 1367(a)(2) do not enter an amount below zero	1.	957,706
Increases to stock basis		
2. Capital contributions made or additional stock acquired	2.	
3. Ordinary business income	3.	
4. Net rental real estate income	4.	8,549
5. Other net rental income	5.	
6. Interest, dividends and royalties	6.	57,618
7. Net capital gains	7.	
8. Net section 1231 gain and ordinary business gain	8.	755
9. Tax-exempt interest, other tax-exempt income and recapture credits	9.	
10. Other income	10.	
11. Excess of deductions for depletion over basis of property (other than oil and gas)	11.	
12. Other increases to stock basis SEE STATEMENT	12.	
13. Total increases to stock basis. Combine lines 2 through 12	13.	66,922
14. Stock basis before distributions and items of loss or deductions. Add line 1 and line 13 and enter the result here	14.	1,024,628
Decreases to stock basis		
15. Distributions allowed	15.	
16. Stock basis after distributions and before items of loss or deductions. Subtract line 15 from line 14. If zero or less, enter - 0 -	16.	1,024,628
17. Losses and deductions applied against stock basis. (See Shareholder Basis Worksheet Page 2)	17.	27,063
18. Other decreases to stock basis	18.	
19. Amount used to restore loan basis	19.	
20. Total decreases (other than distributions) to stock basis. Combine lines 17 through 19	20.	27,063
21. Stock basis at the end of year. (Subtract line 20 from line 16). Per IRC 1367(a)(2) do not enter an amount below zero	21.	997,565

Shareholder Debt Basis

22. Debt basis at the beginning of corporation's tax year	22.	12,794
23. Additional loans	23.	
24. Debt basis restoration	24.	
25. Nontaxable debt repayment	25.	
26. Debt basis before losses and deductions. Combine lines 22 through 25	26.	12,794
27. Losses and deductions applied against debt basis. (See Shareholder Basis Worksheet Page 3)	27.	
28. Debt basis at the end of year (Subtract line 27 from line 26)	28.	12,794
29. Stock and debt basis at the end of the year (Add lines 21 and line 28)	29.	1,010,359

Gain Recognized on Excess Distributions

30. Property distributions reported in Box 16, Code D, Schedule K-1 (1120S)	30.	
31. Stock basis before distributions and loss items (line 14) less gain from the entire disposition of stock reported on line 18.	31.	
32. Total gain recognized on excess distributions. (Subtract line 31 from line 30)	32.	

Sch D/8949, short-term capital gain _____
 Sch D/8949, long-term capital gain _____

Name **SAMUEL J SALARIO JR** Id No. XXXXXXXXXX

Entity Name **ITALO LLC** EIN **90-1038486** Passive Activity Type **NOT PASSIVE** K1 Unit **2**

BASIS REDUCED BY NONDEDUCTIBLE ITEMS BEFORE LOSS AND DEDUCTION ITEMS

Shareholder Debt Basis

Form 7203 Line #	Description	Debt 1	Debt 2	Debt 3	Debt 4	Debt 5	Debt 6	Total
		<input type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account					
16	Loan balance at the beginning of the corporation's tax year	12,794						12,794
17	Additional loans							
18	Loan balance before repayment. Add lines 16 and 17	12,794						12,794
19	Principal portion of debt repayment (this line doesn't include interest)							
20	Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18	12,794						12,794
21	Debt basis at the beginning of the corporation's tax year	12,794						12,794
22	Enter the amount, if any, from line 17							
23	Debt basis restoration (see instructions)							
24	Debt basis before repayment. Add lines 21, 22, and 23	12,794						12,794
25	Divide line 24 by line 18	1.0000						
26	Nontaxable debt repayment. Multiply line 25 by line 19							
27	Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	12,794						12,794
28	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis							
29	Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	12,794						12,794
30	Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)							
31	Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	12,794						12,794

Gain on Loan Repayment

32	Repayment. Enter the amount from line 19							
33	Nontaxable repayments. Enter the amount from line 26							
34	Reportable gain. Subtract line 33 from line 32							

Name **SAMUEL J SALARIO JR** Id No. XXXXXXXXXX

Entity Name **ITALO LLC** EIN **90-1038486** Passive Activity Type **NOT PASSIVE** K1 Unit **2**

BASIS REDUCED BY NONDEDUCTIBLE ITEMS BEFORE LOSS AND DEDUCTION ITEMS

Loss Allocated to Shareholder Stock and Debt Basis										
	Suspended Losses	Current Year Loss	Total Loss	Percent	Allowed Stock Loss	Disallowed Stock Loss	Percent	Allowed Loan Loss	Disallowed Loss Carryforward	Total Allowed Loss
Nondeductible expenses										
Depletion for oil and gas										
Losses and deductions:										
Ordinary business loss		27,063	27,063	1.0000	27,063					27,063
Net rental real estate loss										
Other net rental loss										
Short-term capital loss										
Long-term capital loss										
28% capital loss										
Section 1231 loss										
4797 - Ordinary loss										
Other portfolio loss										
1256 contracts and straddles										
Other losses - Schedule E										
Other losses - 1040 Sch 1										
Section 179 expense										
Cash contributions										
Cash contributions (30%)										
Noncash contributions (50%)										
Noncash contributions (30%)										
Cap gain prop 50% org (30%)										
Cap gain prop (20%)										
Portfolio deductions (other)										
Investment interest expense										
Deductions-royalty income										
Section 59(e)(2) expenditures										
Preproductive period exp.										
Reforestation expense ded.										
Other deductions										
Foreign taxes										
Total losses and deductions		27,063	27,063	1.0000	27,063					27,063
Total nonded and deductible items		27,063	27,063		27,063					27,063

Taxpayer copy

Federal Statements

Italo LLC

Shareholder's Basis Page 1, Line 12 - Other Increases To Stock Basis

Description	Amount
SH OTHER STOCK BASIS INCREASES	\$ _____
TOTAL	\$ <u>0</u>

Taxpayer copy

Form 1040	Partner's Basis Worksheet Page 1	2024
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Name SAMUEL J SALARIO JR	Taxpayer Identification Number [REDACTED]
Name of Entity VERIDIS, LP	EIN 8-4068935
Passive Activity Type OTHER PASSIVE	K1 Unit 1

Part 1 - Partners Basis

1. Adjusted basis at the beginning of tax year, 1. 107,227

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____
 3. Increase in liabilities 3. _____

4a. Ordinary business income 4a. _____

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. 352

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. 1,342

4j. Net section 1231 gain and ordinary business gains 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt interest, other tax-exempt income, and recapture of credits 4l. _____

4m. Other increases to basis 4m. _____

4n. Business interest expense (BIE) 4n. _____

4o. Total increases (add lines 4a through 4n) 4o. 1,694

5. Gain recognized on contributions of property during the year 5. _____

6. Excess of deductions for depletion over basis of property (other than oil and gas) 6. _____

7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6) 7. 108,921

Section B - Decreases

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distributions subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in share of partnership liabilities 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. 0

11. Basis after distributions (subtract lines 10 and 7) 11. 108,921

12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2) 12. 676

13a. Oil and gas property depletion deduction up to adjusted basis of property 13a. _____

13b. Other decreases 13b. _____

13c. Total decreases other than distributions. Combine lines 12 to 13b. 13c. 676

14. Basis after nondeductible expenses and depletion. (line 11 less line 13c) 14. 108,245

15. Total deductions and losses (See Partner's Basis Worksheet Page 2) 16. _____

16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2) 16. _____

17. Unused EBIE on sale of partnership interest 17. _____

18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) 18. 108,245

Gain Recognized on Distributions

19. Total distributions less property distributions. Subtract line 8c from line 8d 19. _____

20. Total basis before decreases (line 7) 20. _____

21. Gain recognized on excess distributions. (Subtract line 20 from line 19) 21. _____

• Sch E page 2, ordinary income _____

• Sch D/8949, short-term capital gain _____

• Sch D/8949, long-term capital gain _____

22. Gain recognized on disposition of section 737 property 22. _____

Form 1040	Partner's Basis Worksheet Page 2	2024
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Name SAMUEL J SALARIO JR	Taxpayer Identification Number [REDACTED]
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Name of Entity VERIDIS, LP	EIN 38-4068935
Passive Activity Type OTHER PASSIVE	K1 Unit 1

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses		676	676	1.0000	676	
13. Depletion for oil and gas						
15. Ptrship losses and deductions						
Ordinary business loss						
Net rental real estate loss						
Other net rental loss						
Short-term capital loss						
Long-term capital loss						
28% capital loss						
Section 1231 loss						
4797 - Ordinary loss						
Other portfolio loss						
1256 contracts/straddles						
Other losses - Sch E						
Other losses - 1040 Sch 1						
Section 179 expense						
Cash contributions						
Cash contributions (30%)						
Noncash contrib (50%)						
Noncash contrib (30%)						
Cap gain prop 50% (30%)						
Cap gain prop (20%)						
Portfolio deduct (other)						
Investment interest expense						
Deductions-royalty income						
Section 59(e)(2) expenditures						
Preproductive period exp.						
Reforestation expense ded.						
Foreign taxes						
Other deductions						
Total losses and deductions						

Taxpayer copy

Form 1040	Partner's Basis Worksheet Page 1	2024
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Name SAMUEL J SALARIO JR	Taxpayer Identification Number XXXXXXXXXX
Name of Entity LAWSON HUCK GONZALEZ, PLLC	EIN 92-1760240
Passive Activity Type NOT PASSIVE	K1 Unit 3

Part 1 - Partners Basis

1. Adjusted basis at the beginning of tax year, 1. 2,015

Section A - Increases

2. Acquisitions of partnership interests and contributions of money and property 2. _____
 3. Increase in liabilities 3. _____

4a. Ordinary business income 4a. 20,323

4b. Net rental real estate income 4b. _____

4c. Other net rental income 4c. _____

4d. Interest income 4d. 638

4e. Ordinary dividends 4e. _____

4f. Dividend equivalents 4f. _____

4g. Royalties 4g. _____

4h. Net short-term capital gain 4h. _____

4i. Net long-term capital gain 4i. _____

4j. Net section 1231 gain and ordinary business gains 4j. _____

4k. Other income 4k. _____

4l. Tax-exempt interest, other tax-exempt income, and recapture of credits 4l. _____

4m. Other increases to basis 4m. _____

4n. Business interest expense (BIE) 4n. 1,387

4o. Total increases (add lines 4a through 4n) 4o. 22,348

5. Gain recognized on contributions of property during the year 5. _____

6. Excess of deductions for depletion over basis of property (other than oil and gas) 6. _____

7. Total basis before decreases (add lines 1,2,3, 4o, 5 and 6) 7. 24,363

Section B - Decreases

8. Withdrawals, distributions of money, and the adjusted basis of distributed property

8a. Cash and marketable securities distributed 8a. _____

8b. Distributions subject to section 737 8b. _____

8c. Other property distributed 8c. _____

8d. Total distributions (add lines 8a through 8c) 8d. _____

9a. Decrease in share of partnership liabilities 9a. _____

9b. Partner's liabilities assumed by the partnership during the tax year 9b. _____

9c. Decrease in liabilities (sum of lines 9a and 9b) 9c. _____

10. Total distributions and decrease in liabilities (add lines 8d and 9c) 10. 0

11. Basis after distributions (subtract lines 10 and 7) 11. 24,363

12. Nondeductible expenses. (See Partner's Basis Worksheet Page 2) 12. 1,723

13a. Oil and gas property depletion deduction up to adjusted basis of property 13a. _____

13b. Other decreases 13b. _____

13c. Total decreases other than distributions. Combine lines 12 to 13b. 13c. 1,723

14. Basis after nondeductible expenses and depletion. (line 11 less line 13c) 14. 22,640

15. Total deductions and losses (See Partner's Basis Worksheet Page 2) 15. 2,911

16. Allowable deductions and losses. (See Partner's Basis Worksheet Page 2) 16. 2,911

17. Unused EBIE on sale of partnership interest 17. _____

18. Adjusted basis at the end of the year. (Subtract lines 16 and 17 from line 14. Do not enter less than zero) 18. 19,729

Gain Recognized on Distributions

19. Total distributions less property distributions. Subtract line 8c from line 8d 19. _____

20. Total basis before decreases (line 7) 20. _____

21. Gain recognized on excess distributions. (Subtract line 20 from line 19) 21. _____

• Sch E page 2, ordinary income _____

• Sch D/8949, short-term capital gain _____

• Sch D/8949, long-term capital gain _____

22. Gain recognized on disposition of section 737 property 22. _____

Form 1040	Partner's Basis Worksheet Page 2	2024
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Name SAMUEL J SALARIO JR	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Name of Entity LAWSON HUCK GONZALEZ, PLLC	EIN 92-1760240
Passive Activity Type NOT PASSIVE	K1 Unit 3

Description	Suspended Amount	Current Year	Total Loss	Percent	Allowed loss and Deductions	Disallowed Loss Carryforward
12. Nondeductible expenses		1,723	1,723	1.0000	1,723	
13. Depletion for oil and gas						
15. Ptrship losses and deductions						
Ordinary business loss						
Net rental real estate loss						
Other net rental loss						
Short-term capital loss						
Long-term capital loss						
28% capital loss						
Section 1231 loss						
4797 - Ordinary loss						
Other portfolio loss						
1256 contracts/straddles						
Other losses - Sch E						
Other losses - 1040 Sch 1						
Section 179 expense		1,376	1,376	0.4727	1,376	
Cash contributions		148	148	0.0508	148	
Cash contributions (30%)						
Noncash contrib (50%)						
Noncash contrib (30%)						
Cap gain prop 50% (30%)						
Cap gain prop (20%)						
Portfolio deduct (other)						
Investment interest expense						
Deductions-royalty income						
Section 59(e)(2) expenditures						
Preproductive period exp.						
Reforestation expense ded.						
Foreign taxes						
Other deductions		1,387	1,387	0.4765	1,387	
Total losses and deductions		<u>2,911</u>	<u>2,911</u>	<u>1.0000</u>	<u>2,911</u>	

Taxpayer copy

Federal Statements**Lawson Huck Gonzalez, PLLC****Partnership Basis Worksheet, Page 2 - Allowed Business Interest Expense Calculation**

<u>Description</u>	<u>Amount</u>	<u>Amount</u>
A: SECTION 163(J) ALLOWED LOSS BUSINESS INTEREST EXPENSE SUSPENDED FROM PRIOR YEAR CURRENT YEAR EXPENSE	\$ 1,387	\$ 1,387
B: BUSINESS INTEREST EXPENSE TOTAL		1,387
C: DEDUCTIBLE BUSINESS INTEREST EXPENSE LOWER OF A OR B		1,387

Taxpayer copy

Year Ending: December 31, 2024



Samuel J Salario Jr & Karin B Hoppmann
7310 N Ola Ave
Tampa, FL 33604-4064

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under IRC Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Form 1040	Broker Reconciliation Worksheet	2024
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Name(s) of Account holder SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer identification number [REDACTED]
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Payer's name PERSHING LLC	Account number BMY-143563
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Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099		Amount
		Name	Box No(s)	
Schedule B				
Part I - Interest	1	1099-INT	1, 3, 10	
Part II - Ordinary Dividends	5	1099-DIV	1a	2,504
Nondividend distributions		1099-DIV	3	
Schedule D				
Short-term 1099B transactions with no adjustments, basis reported to IRS	1a	1099-B		
Long-term 1099B transactions with no adjustments, basis reported to IRS	8a	1099-B		
Part II - Capital gain distributions	13	1099-DIV	2a	
28% Rate Capital Gain Worksheet (Schedule D, line 18)	1, 4	1099-DIV, B	2d, 3	
Unrecaptured Section 1250 Gain Worksheet (Schedule D, line 19)	11	1099-DIV	2b	
Schedule A				
State and local income taxes withheld	5a	1099 ALL	17, 15, 16	
Foreign tax deduction	6	1099-INT, DIV	6, 7	
Form 1040				
Tax-exempt interest	2a	1099-INT	8	
Tax-exempt interest dividends	2a	1099-DIV	12	
Qualified dividends	3a	1099-DIV	1b	
Penalty on early withdrawal of savings (Schedule 1)	18	1099-INT	2	
Foreign tax credit (Credit claimed without filing Form 1116) (Schedule 3)	1	1099-INT, DIV	6, 7	
Federal income tax withheld	25b	1099 ALL	4	
Section 199A dividends	13	1099-DIV	5	
Form 1116				
Part II Foreign taxes paid or accrued	8	1099-INT, DIV	6, 7	
Form 6251				
Interest from specified private activity bonds exempt from regular tax	2g	1099-INT	9	
Interest dividends from specified private activity bonds exempt from regular tax	2g	1099-DIV	13	
Form 8949				
Basis reported to IRS				
Short-term - 8949 Box A	1	1099-B		
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box D	1	1099-B		
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B		
Basis not reported to IRS				
Short-term - 8949 Box B	1	1099-B		
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box E	1	1099-B		
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B		
Not reported on Form 1099-B				
Short-term - 8949 Box C	1	1099-B		
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F	1	1099-B		
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment	1	1099-DIV	2c	
Form 6781				
Net section 1256 contracts loss election				
Part I - Section 1256 Contracts Marked to Market	1	1099-B	11	
Form 1099-B adjustments	4			
Net section 1256 contracts loss carry back	6			
Form 4952				
Investment interest expenses - margin interest	1			

* Form 8949 column (g), amount of adjustment, is reported as wash sale loss disallowed for any transaction with a "W" in column (f) Code(s) from instructions. Therefore, transactions with multiple codes in column (f), may not reflect the true disallowed wash sale loss.

Form 1040	Broker Reconciliation Worksheet	2024
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Name(s) of Account holder SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer identification number [REDACTED]
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Payer's name PERSHING LLC	Account number BMY-143647
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Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099		Amount
		Name	Box No(s)	
Schedule B				
Part I - Interest	1	1099-INT	1, 3, 10	
Part II - Ordinary Dividends	5	1099-DIV	1a	
Nondividend distributions		1099-DIV	3	
Schedule D				
Short-term 1099B transactions with no adjustments, basis reported to IRS	1a	1099-B		
Long-term 1099B transactions with no adjustments, basis reported to IRS	8a	1099-B		
Part II - Capital gain distributions	13	1099-DIV	2a	
28% Rate Capital Gain Worksheet (Schedule D, line 18)	1, 4	1099-DIV, B	2d, 3	
Unrecaptured Section 1250 Gain Worksheet (Schedule D, line 19)	11	1099-DIV	2b	
Schedule A				
State and local income taxes withheld	5a	1099 ALL	17, 15, 16	
Foreign tax deduction	6	1099-INT, DIV	6, 7	
Form 1040				
Tax-exempt interest	2a	1099-INT	8	
Tax-exempt interest dividends	2a	1099-DIV	12	
Qualified dividends	3a	1099-DIV	1b	
Penalty on early withdrawal of savings (Schedule 1)	18	1099-INT	2	
Foreign tax credit (Credit claimed without filing Form 1116) (Schedule 3)	1	1099-INT, DIV	6, 7	
Federal income tax withheld	25b	1099 ALL	4	
Section 199A dividends	13	1099-DIV	5	
Form 1116				
Part II Foreign taxes paid or accrued	8	1099-INT, DIV	6, 7	
Form 6251				
Interest from specified private activity bonds exempt from regular tax	2g	1099-INT	9	
Interest dividends from specified private activity bonds exempt from regular tax	2g	1099-DIV	13	
Form 8949				
Basis reported to IRS				
Short-term - 8949 Box A	1	1099-B		
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box D	1	1099-B		
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B		
Basis not reported to IRS				
Short-term - 8949 Box B	1	1099-B		35
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box E	1	1099-B		
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B		
Not reported on Form 1099-B				
Short-term - 8949 Box C	1	1099-B		
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F	1	1099-B		
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment	1	1099-DIV	2c	
Form 6781				
Net section 1256 contracts loss election				
Part I - Section 1256 Contracts Marked to Market	1	1099-B	11	
Form 1099-B adjustments	4			
Net section 1256 contracts loss carry back	6			
Form 4952				
Investment interest expenses - margin interest	1			

* Form 8949 column (g), amount of adjustment, is reported as wash sale loss disallowed for any transaction with a "W" in column (f) Code(s) from instructions. Therefore, transactions with multiple codes in column (f), may not reflect the true disallowed wash sale loss.

Form 1040	Broker Reconciliation Worksheet	2024
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Name(s) of Account holder SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer identification number [REDACTED]
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Payer's name PERSHING	Account number BMY-008956
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Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099		Amount
		Name	Box No(s)	
Schedule B				
Part I - Interest	1	1099-INT	1, 3, 10	
Part II - Ordinary Dividends	5	1099-DIV	1a	
Nondividend distributions		1099-DIV	3	
Schedule D				
Short-term 1099B transactions with no adjustments, basis reported to IRS	1a	1099-B		
Long-term 1099B transactions with no adjustments, basis reported to IRS	8a	1099-B		
Part II - Capital gain distributions	13	1099-DIV	2a	
28% Rate Capital Gain Worksheet (Schedule D, line 18)	1, 4	1099-DIV, B	2d, 3	
Unrecaptured Section 1250 Gain Worksheet (Schedule D, line 19)	11	1099-DIV	2b	
Schedule A				
State and local income taxes withheld	5a	1099 ALL	17, 15, 16	
Foreign tax deduction	6	1099-INT, DIV	6, 7	
Form 1040				
Tax-exempt interest	2a	1099-INT	8	
Tax-exempt interest dividends	2a	1099-DIV	12	
Qualified dividends	3a	1099-DIV	1b	
Penalty on early withdrawal of savings (Schedule 1)	18	1099-INT	2	
Foreign tax credit (Credit claimed without filing Form 1116) (Schedule 3)	1	1099-INT, DIV	6, 7	
Federal income tax withheld	25b	1099 ALL	4	
Section 199A dividends	13	1099-DIV	5	
Form 1116				
Part II Foreign taxes paid or accrued	8	1099-INT, DIV	6, 7	
Form 6251				
Interest from specified private activity bonds exempt from regular tax	2g	1099-INT	9	
Interest dividends from specified private activity bonds exempt from regular tax	2g	1099-DIV	13	
Form 8949				
Basis reported to IRS				
Short-term - 8949 Box A	1	1099-B		
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box D	1	1099-B		
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B		
Basis not reported to IRS				
Short-term - 8949 Box B	1	1099-B		
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box E	1	1099-B		
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B		
Not reported on Form 1099-B				
Short-term - 8949 Box C	1	1099-B		
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F	1	1099-B		
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment	1	1099-DIV	2c	
Form 6781				
Net section 1256 contracts loss election				
Part I - Section 1256 Contracts Marked to Market	1	1099-B	11	
Form 1099-B adjustments	4			
Net section 1256 contracts loss carry back	6			
Form 4952				
Investment interest expenses - margin interest	1			

* Form 8949 column (g), amount of adjustment, is reported as wash sale loss disallowed for any transaction with a "W" in column (f) Code(s) from instructions. Therefore, transactions with multiple codes in column (f), may not reflect the true disallowed wash sale loss.

Form 1040	Broker Reconciliation Worksheet	2024
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Name(s) of Account holder SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer identification number [REDACTED]
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Payer's name PERSHING	Account number BMY-006414
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Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099		Amount
		Name	Box No(s)	
Schedule B				
Part I - Interest	1	1099-INT	1, 3, 10	
Part II - Ordinary Dividends	5	1099-DIV	1a	
Nondividend distributions		1099-DIV	3	
Schedule D				
Short-term 1099B transactions with no adjustments, basis reported to IRS	1a	1099-B		
Long-term 1099B transactions with no adjustments, basis reported to IRS	8a	1099-B		
Part II - Capital gain distributions	13	1099-DIV	2a	
28% Rate Capital Gain Worksheet (Schedule D, line 18)	1, 4	1099-DIV, B	2d, 3	
Unrecaptured Section 1250 Gain Worksheet (Schedule D, line 19)	11	1099-DIV	2b	
Schedule A				
State and local income taxes withheld	5a	1099 ALL	17, 15, 16	
Foreign tax deduction	6	1099-INT, DIV	6, 7	
Form 1040				
Tax-exempt interest	2a	1099-INT	8	
Tax-exempt interest dividends	2a	1099-DIV	12	
Qualified dividends	3a	1099-DIV	1b	
Penalty on early withdrawal of savings (Schedule 1)	18	1099-INT	2	
Foreign tax credit (Credit claimed without filing Form 1116) (Schedule 3)	1	1099-INT, DIV	6, 7	
Federal income tax withheld	25b	1099 ALL	4	
Section 199A dividends	13	1099-DIV	5	
Form 1116				
Part II Foreign taxes paid or accrued	8	1099-INT, DIV	6, 7	
Form 6251				
Interest from specified private activity bonds exempt from regular tax	2g	1099-INT	9	
Interest dividends from specified private activity bonds exempt from regular tax	2g	1099-DIV	13	
Form 8949				
Basis reported to IRS				
Short-term - 8949 Box A	1	1099-B		
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box D	1	1099-B		
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B		
Basis not reported to IRS				
Short-term - 8949 Box B	1	1099-B		
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box E	1	1099-B		
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B		
Not reported on Form 1099-B				
Short-term - 8949 Box C	1	1099-B		
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F	1	1099-B		
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment	1	1099-DIV	2c	
Form 6781				
Net section 1256 contracts loss election				
Part I - Section 1256 Contracts Marked to Market	1	1099-B	11	
Form 1099-B adjustments	4			
Net section 1256 contracts loss carry back	6			
Form 4952				
Investment interest expenses - margin interest	1			

* Form 8949 column (g), amount of adjustment, is reported as wash sale loss disallowed for any transaction with a "W" in column (f) Code(s) from instructions. Therefore, transactions with multiple codes in column (f), may not reflect the true disallowed wash sale loss.

Form **1040** **Broker Reconciliation Worksheet** **2024**

Name(s) of Account holder: **SAMUEL J SALARIO JR & KARIN B HOPPMANN**
 Taxpayer identification number: [REDACTED]

Payer's name: **PERSHING LLC**
 Account number: **BMY-014046**

Form/Schedule/Worksheet	Form/Sch Line No.	Form 1099		Amount
		Name	Box No(s)	
Schedule B				
Part I - Interest	1	1099-INT	1, 3, 10	
Part II - Ordinary Dividends	5	1099-DIV	1a	974
Nondividend distributions		1099-DIV	3	
Schedule D				
Short-term 1099B transactions with no adjustments, basis reported to IRS	1a	1099-B		
Long-term 1099B transactions with no adjustments, basis reported to IRS	8a	1099-B		
Part II - Capital gain distributions	13	1099-DIV	2a	
28% Rate Capital Gain Worksheet (Schedule D, line 18)	1, 4	1099-DIV, B	2d, 3	
Unrecaptured Section 1250 Gain Worksheet (Schedule D, line 19)	11	1099-DIV	2b	
Schedule A				
State and local income taxes withheld	5a	1099 ALL	17, 15, 16	
Foreign tax deduction	6	1099-INT, DIV	6, 7	
Form 1040				
Tax-exempt interest	2a	1099-INT	8	
Tax-exempt interest dividends	2a	1099-DIV	12	
Qualified dividends	3a	1099-DIV	1b	514
Penalty on early withdrawal of savings (Schedule 1)	18	1099-INT	2	
Foreign tax credit (Credit claimed without filing Form 1116) (Schedule 3)	1	1099-INT, DIV	6, 7	
Federal income tax withheld	25b	1099 ALL	4	
Section 199A dividends	13	1099-DIV	5	
Form 1116				
Part II Foreign taxes paid or accrued	8	1099-INT, DIV	6, 7	
Form 6251				
Interest from specified private activity bonds exempt from regular tax	2g	1099-INT	9	
Interest dividends from specified private activity bonds exempt from regular tax	2g	1099-DIV	13	
Form 8949				
Basis reported to IRS				
Short-term - 8949 Box A	1	1099-B		5,075
Short-term - 8949 Box A (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box D	1	1099-B		
Long-term - 8949 Box D (column g) - Wash sale loss disallowed *	1	1099-B		
Basis not reported to IRS				
Short-term - 8949 Box B	1	1099-B		
Short-term - 8949 Box B (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box E	1	1099-B		
Long-term - 8949 Box E (column g) - Wash sale loss disallowed *	1	1099-B		
Not reported on Form 1099-B				
Short-term - 8949 Box C	1	1099-B		
Short-term - 8949 Box C (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F	1	1099-B		
Long-term - 8949 Box F (column g) - Wash sale loss disallowed *	1	1099-B		
Long-term - 8949 Box F - Section 1202 gain exclusion adjustment	1	1099-DIV	2c	
Form 6781				
Net section 1256 contracts loss election				
Part I - Section 1256 Contracts Marked to Market	1	1099-B	11	
Form 1099-B adjustments	4			
Net section 1256 contracts loss carry back	6			
Form 4952				
Investment interest expenses - margin interest	1			

* Form 8949 column (g), amount of adjustment, is reported as wash sale loss disallowed for any transaction with a "W" in column (f) Code(s) from instructions. Therefore, transactions with multiple codes in column (f), may not reflect the true disallowed wash sale loss.

Form 1040	Broker Capital Transactions Detail Summary Report	2024
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Name(s) shown on return SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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	Broker Account Name	Account No.	T/S/J
A	<u>PERSHING LLC</u>	<u>BMY-143647</u>	<u>J</u>
B	<u>PERSHING LLC</u>	<u>BMY-014046</u>	<u>J</u>
C	_____	_____	—
D	_____	_____	—
E	_____	_____	—

	Column A	Column B	Column C	Column D	Column E	Total Col A - E*
Basis reported to the IRS						
Short-term - Sch D line 1a						
Proceeds	+	_____	_____	_____	_____	_____
Basis	-	_____	_____	_____	_____	_____
Gain/Loss	=	_____	_____	_____	_____	0
Long-term - Sch D line 8a						
Proceeds	+	_____	_____	_____	_____	_____
Basis	-	_____	_____	_____	_____	_____
Gain/Loss	=	_____	_____	_____	_____	0
Short-term - 8949 Box A / Sch D line 1b						
Proceeds	+	_____	40,848	_____	_____	40,848
Basis	-	_____	35,773	_____	_____	35,773
Adjustment	+	_____	_____	_____	_____	_____
Gain/Loss	=	_____	5,075	_____	_____	5,075
Long-term - 8949 Box D / Sch D line 8b						
Proceeds	+	_____	_____	_____	_____	_____
Basis	-	_____	_____	_____	_____	_____
Adjustment	+	_____	_____	_____	_____	_____
Gain/Loss	=	_____	_____	_____	_____	0
Basis not reported to the IRS						
Short-term - 8949 Box B / Sch D line 2						
Proceeds	+	35	_____	_____	_____	35
Basis	-	_____	_____	_____	_____	_____
Adjustment	+	_____	_____	_____	_____	_____
Gain/Loss	=	35	_____	_____	_____	35
Long-term - 8949 Box E / Sch D line 9						
Proceeds	+	_____	_____	_____	_____	_____
Basis	-	_____	_____	_____	_____	_____
Adjustment	+	_____	_____	_____	_____	_____
Gain/Loss	=	_____	_____	_____	_____	0
Not reported on 1099B/Substitute statement						
Short-term - 8949 Box C / Sch D line 3						
Proceeds	+	_____	_____	_____	_____	_____
Basis	-	_____	_____	_____	_____	_____
Adjustment	+	_____	_____	_____	_____	_____
Gain/Loss	=	_____	_____	_____	_____	0
Long-term - 8949 Box F / Sch D line 10						
Proceeds	+	_____	_____	_____	_____	_____
Basis	-	_____	_____	_____	_____	_____
Adjustment	+	_____	_____	_____	_____	_____
Gain/Loss	=	_____	_____	_____	_____	0
Account Total						
Proceeds	+	35	40,848	_____	_____	40,883
Basis	-	_____	35,773	_____	_____	35,773
Adjustment	+	_____	_____	_____	_____	_____
Gain/Loss	=	35	5,075	_____	_____	5,110

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*Total column completed on last unit

Form 1040	Capital Loss Carryover Worksheets	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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2024 to 2025 Capital Loss Carryover Worksheet

Use this worksheet to figure your capital loss carryovers from 2024 to 2025 if Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 15, is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 1040, line 15. If a loss, enclose the amount in parentheses	1.	665,335
2. Enter the loss from Schedule D, line 21, as a positive amount	2.	3,000
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	668,335
4. Enter the smaller of line 2 or line 3	4.	3,000
If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5. Enter the loss from Schedule D, line 7, as a positive amount	5.	20,726
6. Enter any gain from Schedule D, line 15. If a loss, enter -0-	6.	_____
7. Add lines 4 and 6	7.	3,000
8. Short-term capital loss carryover to 2025. Subtract line 7 from line 5. If zero or less, enter -0-	8.	17,726
If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from Schedule D, line 15, as a positive amount	9.	7,841
10. Enter any gain from Schedule D, line 7	10.	_____
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	0
12. Add lines 10 and 11	12.	_____
13. Long-term capital loss carryover to 2025. Subtract line 12 from line 9. If zero or less, enter -0-	13.	7,841

2024 to 2025 Capital Loss Carryover Worksheet, AMT

Use this worksheet to figure AMT capital loss carryovers from 2024 to 2025 if AMT Schedule D, Line 21, is a loss and (a) that loss is a smaller loss than the loss on AMT Schedule D, line 16 or (b) Form 6251, line 4 is a loss. Otherwise, you do not have any carryovers.

1. Enter the amount from Form 6251, line 4. If a loss, enclose the amount in parentheses	1.	694,535
2. Enter the loss from AMT Schedule D, line 21 as a positive amount	2.	3,000
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	697,535
4. Enter the smaller of line 2 or line 3	4.	3,000
If line 7 of AMT Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5. Enter the loss from AMT Schedule D, line 7 as a positive amount	5.	20,726
6. Enter the gain, if any, from AMT Schedule D, line 15	6.	_____
7. Add lines 4 and 6	7.	3,000
8. AMT Short-term capital loss carryover to 2025. Subtract line 7 from line 5. If zero or less, enter -0-	8.	17,726
If line 15 of AMT Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from AMT Schedule D, line 15, as a positive amount	9.	7,841
10. Enter the gain, if any, from AMT Schedule D, line 7	10.	_____
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	0
12. Add lines 10 and 11	12.	_____
13. AMT Long-term capital loss carryover to 2025. Subtract line 12 from line 9. If zero or less, enter -0-	13.	7,841

Form 982 Reduction of Capital Loss Carryovers to 2025

	Regular	AMT
1. Subtract 2024 to 2025 Capital Loss Carryover Worksheet, line 7 from line 5	1.	_____
2. Form 982 line 9 reduction of tax attributes applied to short-term capital loss carryover	2.	_____
3. Adjusted Short-term capital loss carryover to 2025. Subtract line 2 from line 1. Enter this amount on line 8 in the 2024 to 2025 Capital Loss Carryover Worksheet	3.	_____
4. Subtract 2024 to 2025 Capital Loss Carryover Worksheet, line 12 from line 9	4.	_____
5. Form 982 line 9 reduction of tax attributes applied to long-term capital loss carryover	5.	_____
6. Adjusted Long-term capital loss carryover to 2025. Subtract line 5 from line 4. Enter this amount on line 13 in the 2024 to 2025 Capital Loss Carryover Worksheet	6.	_____

Form 1040	Qualified Dividends and Capital Gain Tax Worksheet	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	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>665,335</u>	
2. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 3a*	2.	<u>514</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>514</u>	
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>664,821</u>	
6. Enter: \$47,025 if single or married filing separately, \$94,050 if married filing jointly or qualifying surviving spouse, \$63,000 if head of household.	}		
		6.	<u>94,050</u>
7. Enter the smaller of line 1 or line 6	7.	<u>94,050</u>	
8. Enter the smaller of line 5 or line 7	8.	<u>94,050</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>514</u>	
11. Enter the amount from line 9	11.	<u>0</u>	
12. Subtract line 11 from line 10	12.	<u>514</u>	
13. Enter: \$518,900 if single, \$291,850 if married filing separately, \$583,750 if married filing jointly or qualifying surviving spouse, \$551,350 if head of household.	}		
		13.	<u>583,750</u>
14. Enter the smaller of line 1 or line 13	14.	<u>583,750</u>	
15. Add lines 5 and 9	15.	<u>664,821</u>	
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>0</u>	
17. Enter the smaller of line 12 or line 16	17.		
18. Multiply line 17 by 15% (0.15)	18.	<u>0</u>	
19. Add lines 9 and 17	19.		
20. Subtract line 19 from line 10	20.	<u>514</u>	
21. Multiply line 20 by 20% (0.20)	21.	<u>103</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>173,437</u>	
23. Add lines 18, 21, and 22	23.	<u>173,540</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>173,617</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>173,540</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	Standard Deduction & Dependent MAGI Worksheets	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Standard Deduction Worksheet

1. Enter the amount shown below for your filing status.
 - Single or Married filing separately - \$14,600
 - Married filing jointly or qualifying widow(er) - \$29,200
 - Head of household - \$21,900

} 1. 29,200

2. Can you (or your spouse if married, filing jointly) be claimed as a dependent?
 - No.** Skip line 3; enter the amount from line 1 on line 4.
 - Yes.** Go to line 3.

3. Is your **earned income** more than \$850?
 - Yes.** Add \$450 to your earned income. Enter the total.
 - No.** Enter \$1,300

3. _____

4. Enter the **smaller** of line 1 or line 3. If under 65 and not blind, continue to line 6. **Otherwise**, go to line 5. 4. 29,200

5. Check if: **You** were 65 or older, **Blind**; **Spouse** was 65 or older, **Blind**. **Total boxes checked**

5. _____

If 65 or older or blind, multiply \$1,550 (\$1,950 if single or head of household) by the number in the box above

6. Add lines 4 and 5. Enter the total here and on Form 1040 or 1040-SR, line 12 6. * 68,700

* TOTAL STANDARD DEDUCTION OF \$68,700 INCLUDES A QUALIFIED DISASTER LOSS OF \$39,500

Dependent Modified Adjusted Gross Income Worksheet

1. Are you required to file a tax return?
 - No.** Do not include Dependent's modified adjusted gross income in Claiming Taxpayer's household income.
 - Yes.** Include Modified Adjusted Gross Income in claiming taxpayer's household income.

2. **Adjusted Gross Income.** Enter the amount from Form 1040, Line 11 2. _____

3. Enter tax-exempt interest from Form 1040, line 2a 3. _____

4. Enter any amounts from your Form 2555, lines 45 and 50 4. _____

5. **Subtotal.** Combine lines 2 through 4 5. _____

6. Enter the total Social Security benefits from Form 1040, line 6a 6. _____

7. Enter the taxable Social Security benefits from Form 1040, line 6b 7. _____

8. Nontaxable Social Security benefits. Subtract line 7 from line 6 8. _____

9. **Dependent Modified Adjusted Gross Income for Claiming Taxpayer's Form 8962.**
Add lines 5 and 8 9. _____

Form 1040	Qualified Tuition Program Distribution Worksheet	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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	Taxpayer	Spouse
1. Enter your total earnings distributed from QTPs	1. <u>39,404</u>	_____
2. Enter your adjusted education expenses allocated to QTPs	2. <u>86,100</u>	_____
3. Enter your total gross distributions from QTPs	3. <u>86,100</u>	_____
4. Enter the nontaxable QTP factor (divide line 2 by line 3)	4. <u>1.0000</u>	_____
5. Enter the nontaxable portion of QTP earnings (multiply line 1 by line 4)	5. <u>39,404</u>	_____
6. Enter your taxable portion of QTP earnings (subtract line 5 from line 1) This is the taxable portion of all QTPs for the year. Enter the amount here and include it on line 8 of Form 1040, Schedule 1	6. _____	_____
7. Enter the amount of QTP distributions that are not subject to additional tax. Enter the amount here and include the amount on line 6 of Form 5329.	7. _____	_____
8. Subtract line 7 from line 6. This is the amount of QTP distributions subject to the additional tax, enter the amount here and include it on line 7 of Form 5329.	8. <u>0</u>	<u>0</u>

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Form 1040	QTP/ESA Basis Worksheet	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN Taxpayer Identification Number [REDACTED]

Payer's/Trustee's name VCSP/COLLEGE AMERICA
 Account type STATE QTP Account number _____
 Beneficiary first name [REDACTED] Beneficiary last name [REDACTED]

Worksheet for Determining QTP/ESA Basis Amounts

1. Basis in QTP/ESA as of December 31, 2023	1.	
2. Enter QTP/ESA contributions for 2024	2.	
3. Add lines 1 and 2	3.	
4. Enter distributions from this QTP/ESA during 2024	4.	46,696
5. Subtract Line 4 from Line 3	5.	0
6. Other increases or decreases to basis	6.	
7. Basis in your QTP or ESA as of December 31, 2024	7.	

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Form 1040	Traditional IRA Deduction Worksheet	2024 <small>Pub 590A</small>
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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	Taxpayer IRA	Spouse's IRA
1a. Were you covered by a retirement plan?	1a. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

1b. If married filing jointly, or married filing separately and you lived with your spouse at any time in 2024, was your spouse covered by a retirement plan?	1b. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
--	--

Next: If you checked "No" on line 1a, and "No" on line 1b for married filing joint or married filing separate when required, skip lines 2-6, enter \$7000 (\$8,000 if 50 or older) on line 7a (and 7b if applicable) and go to line 8. Otherwise, go to line 2.

2. Enter the amount shown below for your filing status.

- Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2024, enter \$87,000
- Qualifying surviving spouse, enter \$143,000
- Married filing jointly, enter \$143,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$240,000 for the person who was not covered by a plan
- Married filing separately and you lived with your spouse at any time in 2024, enter \$10,000

2a. <u>143,000</u>		2b. <u>143,000</u>
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3. Add the amounts on Form 1040 or 1040-SR lines 1, 2b, 3b, and 4b or the taxable IRA distribution from the IRA with IRA worksheet from Pub.590-B if applicable, or Schedule 1, line 10. Do not include any foreign earned income exclusion, foreign housing exclusion, exclusion of qualified bond interest shown on Form 8815, or exclusion of employer-paid adoption expenses shown on Form 8839

3. 782,913

4. Add amounts on Form 1040 or 1040-SR, Schedule 1, lines 11 through 25.

4. 48,141

5. Subtract line 4 from line 3. Enter the result in both columns. If this amount is equal to or more than the amount on line 2, none of your IRA contributions are deductible.	5a. <u>734,772</u>	5b. <u>734,772</u>
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6. Subtract line 5 from line 2 in each column. If the result is \$10,000 or more (\$20,000 if MFJ or QSS and covered by employer plan) enter \$7,000 (\$8,000 if 50 or older) on line 7 and go to line 8 for that column	6a. _____	6b. _____
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7. Multiply line 6a and 6b by the percentage that applies. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, round \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.		
<ul style="list-style-type: none"> • MFJ or QSS and covered by emp plan, multiply line 6 by .35 (.40 if 50 or older) • All others, multiply line 6 by .70 (.80 if 50 or older) 	7a. _____	7b. _____

8. Enter your wages, and your spouse's if filing jointly, and other earned income for Form 1040, minus any deductions on Form 1040, Schedule 1, lines 15 and 16. Do not reduce wages by any loss from self-employment.	8a. <u>525,977</u>	8b. <u>667,253</u>
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9. Enter traditional IRA contributions made, or that will be made by 4/15/25, for 2024 to your IRA on line 9a and to your spouse's IRA on line 9b	9a. <u>8,000</u>	9b. <u>8,000</u>
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10. On line 10a, enter the smallest of line 7a, line 8a, or line 9a. On line 10b, enter the smallest of line 7b, line 8b, or line 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040, Schedule 1, line 20. If line 9 is more than line 10, go to line 11. (If you are the higher income spouse, use the portion of line 8 that represents your compensation. If you are the lower income spouse, line 8 is reduced by your spouse's traditional and Roth IRA contributions.)	10a. <u>0</u>	10b. <u>0</u>
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Nondeductible IRA contributions

11. Subtract line 10 from the smaller of line 8 or 9. Enter on line 1 of your Form 8606 the amount from line 11 you choose to make nondeductible	11a. <u>8,000</u>	11b. <u>8,000</u>
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Form 1040	Traditional IRA MAGI Worksheet	2024 <small>Pub 590A</small>
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Total Income with adjustments for calculating MAGI

1.	Wages	1.	149,276
2.	Taxable interest	2.	58,608
3.	Ordinary dividends	3.	3,478
4.	State and local tax refunds	4.	
5.	Alimony received	5.	
6.	Business income/loss	6.	50,000
7.	Capital gain/loss	7.	-3,000
8.	Other gains/losses	8.	
9.	Taxable IRA distributions	9.	
10.	Taxable IRA distributions calculated using the IRA with IRA worksheet from Pub. 590-B	10.	
11.	Pensions and annuities	11.	
12.	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	12.	524,551
13.	Farm income/loss	13.	
14.	Unemployment compensation	14.	
15.	Taxable social security benefits	15.	
16.	Other income/loss	16.	
17.	Add: Foreign earned income exclusion	17.	
18.	Foreign housing exclusion	18.	
19.	Exclusion of qualified bond interest shown on Form 8815	19.	
20.	Exclusion of employer-paid adoption expenses shown on Form 8839	20.	
21.	Total income for MAGI calculation, combine lines 1 through 20 (Traditional IRA Deduction Worksheet line 3)	21.	782,913

Adjustments for calculating MAGI

22.	Educator expenses	22.	
23.	Certain business expenses from Form 2106	23.	
24.	Health savings account deduction	24.	
25.	Moving expenses	25.	
26.	Deductible part of self-employment tax	26.	18,141
27.	Self-employed SEP, SIMPLE, and qualified plans	27.	30,000
28.	Self-employed health insurance deduction	28.	
29.	Penalty on early withdrawal of savings	29.	
30.	Alimony paid	30.	
31.	Other deductions	31.	
32.	Less: Foreign housing deduction	32.	
33.	Total deductions for MAGI calculation, add lines 22 through 31 and subtract line 32 (Trad IRA Deduction Worksheet line 4)	33.	48,141
34.	Modified Adjusted Gross Income MAGI, subtract line 33 from line 21	34.	734,772
35.	Adjustment to modified adjusted gross income from Screen IRA	35.	
36.	Modified Adjusted Gross Income MAGI, combine line 34 and 35 (Traditional IRA Deduction Worksheet line 5)	36.	734,772

Form 1040	IRA Compensation Worksheet	2024 <small>Pub 590A</small>
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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	Taxpayer	Spouse
Wages		149,276
Scholarship, fellowship payments, and grants		
Difficulty of care payments		
Alimony received		
Combat pay		
Child non-Self-employment income		
Household income		
Foreign employee compensation		
Ordinary incentive stock option		
Excess utility allowance		
Excess rent allowance		
Foreign noncash allowance		
2106 excess reimbursement		
Excess moving reimbursement		
Workfare	()	()
Reserved for future use	()	()
Allowable foreign exclusion	()	()

Self-Employment income

Farm income

Schedule F and Farm Partnership income		
Auto expense from farm partnerships	()	()
Section 179 from farm partnerships	()	()
Depletion from farm partnerships	()	()
Other expenses from farm partnerships	()	()
Home office expenses from farm partnerships	()	()
Unreimbursed partnership expenses from farm partnerships	()	()
Farm income	0	0

Nonfarm income

Schedule C and Nonfarm Partnership income	574,118	
Auto expense from nonfarm partnerships	()	()
Section 179 from nonfarm partnerships	()	()
Depletion from nonfarm partnerships	()	()
Other expenses from nonfarm partnerships	()	()
Home office expenses from nonfarm partnerships	()	()
Unreimbursed partnership expenses from nonfarm partnerships	()	()
Nonfarm income	574,118	0
Self-employment tax deduction	(18,141)	()
Self-employed SEP, SIMPLE, and qualified plans deduction	(30,000)	()

Adjustment from screen IRA		
Total compensation	525,977	149,276

Additional Calculation of Compensation for the Lower Compensated Spouse for IRA Purposes

Compensation for lower compensated spouse from above		149,276
Add: Compensation for higher compensated spouse from above		525,977
Less: IRA contribution for higher compensated spouse	(8,000)	
Compensation for lower compensated spouse for IRA purposes		667,253

SPOUSE IS THE LOWER COMPENSATED SPOUSE.

Form **1040** **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** **2024**

Name **SAMUEL J SALARIO JR** Taxpayer Identification Number [REDACTED]

Entity Name **VERIDIS, LP** EIN **38-4068935** Entity Type **PARTNERSHIP** Screen **K1** K1 Unit **1**

Activity **Passive Activity Type OTHER PASSIVE** Entire disposition of activity

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss								
Net rental real estate income/-loss								
Other net rental income/-loss								
Guaranteed payments								
Section 179 expense								
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions								
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2								
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income	352							352
Tax-exempt interest income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/8949/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss	1,342							1,342
28% capital gain/-loss								
1256 contracts and straddles								
Form 4797								
4797 Part I								
4797 Part II								
Section 179/280F recapture								

Taxpayer copy

Form **1040** **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** **2024**

Name **SAMUEL J SALARIO JR** Taxpayer Identification Number [REDACTED]
 Entity Name **ITALO LLC** EIN **90-1038486** Entity Type **S CORPORATION** Screen **K1** K1 Unit **2**

Activity **Passive Activity Type NOT PASSIVE** Entire disposition of activity

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss	-27,063							-27,063
Net rental real estate income/-loss	8,549							8,549
Other net rental income/-loss								
Guaranteed payments								
Section 179 expense								
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions								
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2	-18,514							-18,514
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income	57,618							57,618
Tax-exempt interest income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/8949/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss								
28% capital gain/-loss								
1256 contracts and straddles								
Form 4797								
4797 Part I	755							755
4797 Part II								
Section 179/280F recapture								

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Form **1040** **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** **2024**

Name **SAMUEL J SALARIO JR** Taxpayer Identification Number [REDACTED]

Entity Name **LAWSON HUCK GONZALEZ, PLLC** EIN **92-1760240** Entity Type **PARTNERSHIP** Screen **K1** K1 Unit **3**

Activity **Passive Activity Type NOT PASSIVE** Entire disposition of activity

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss	21,710							21,710
Net rental real estate income/-loss								
Other net rental income/-loss								
Guaranteed payments	524,118							524,118
Section 179 expense	-1,376							-1,376
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions	-1,387							-1,387
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2	543,065							543,065
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income	638							638
Tax-exempt interest income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/8949/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss								
28% capital gain/-loss								
1256 contracts and straddles								
Form 4797								
4797 Part I								
4797 Part II								
Section 179/280F recapture								

Taxpayer copy

Form **1040** **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** **2024**

Name **SAMUEL J SALARIO JR** Taxpayer Identification Number [REDACTED]

Entity Name **ESTATE OF SAMUEL J SALARIO** EIN **87-6287148** Entity Type **TRUST/ESTATE** Screen **K1T** K1 Unit **1**

Activity **Passive Activity Type RENTAL REAL ESTATE** Entire disposition of activity

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss								
Net rental real estate income/-loss								
Other net rental income/-loss								
Guaranteed payments								
Section 179 expense								
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions								
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2								
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income								
Tax-exempt interest income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/8949/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss								
28% capital gain/-loss								
1256 contracts and straddles								
Form 4797								
4797 Part I								
4797 Part II								
Section 179/280F recapture								

Taxpayer copy

Form **1040** **K-1 Reconciliation Worksheet - Sch E, B, D, Form 4797** **2024**

Name **SAMUEL J SALARIO JR** Taxpayer Identification Number [REDACTED]

Entity Name **LORETTA D SALARIO TR DATED 09191994** EIN **92-6577737** Entity Type **TRUST/ESTATE** Screen **K1T** K1 Unit **2**

Activity **Passive Activity Type RENTAL REAL ESTATE** Entire disposition of activity

	Current Year Amount	PY Suspended Basis Loss	Disallowed Basis Limitation	PY Suspended At-risk Loss	Disallowed At-risk Limitation	PY Suspended Passive Loss	Disallowed Loss Limitation	Tax Return
Schedule E page 2								
Ordinary business income/-loss								
Net rental real estate income/-loss								
Other net rental income/-loss								
Guaranteed payments								
Section 179 expense								
Disallowed Section 179 expense								
Depletion								
Section 59(e)(2) expenditures								
Preproductive period expense								
Reforestation expense deduct								
Other deductions								
Unreimbursed expenses								
Other inc/loss - Schedule E								
Debt financed acquisition								
Dependent care benefits								
Total Schedule E page 2								
Schedule E page 1								
Royalties								
Deductions-royalty income								
Depletion								
Total Schedule E page 1								
Schedule B								
Interest Income								
Tax-exempt interest income								
Dividend Income								
Qualified dividends (1040, Page 2)								
Schedule D/8949/6781								
Short-term capital gain/-loss								
Long-term capital gain/-loss								
28% capital gain/-loss								
1256 contracts and straddles								
Form 4797								
4797 Part I								
4797 Part II								
Section 179/280F recapture								

Taxpayer copy

Form 1040	Keogh/SEP/SIMPLE Worksheet	2024
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Name of person with **self-employment** income (as shown on Form 1040 or 1040-SR) Taxpayer Identification Number
 SAMUEL J SALARIO JR [REDACTED]

Description LAWSON HUCK GONZALEZ, PLLC Form/Schedule K-1 Unit number 3

Plan Type 401(K)

Keogh, 401(K) and SEP Plan Contribution Worksheet

Self-Employed Person's Rate Worksheet

1. Plan contribution rate as a decimal (for example, 15% would be 0.15)	1.	0.2500
2. Rate in line 1 plus 1 (for example, 0.15 plus 1 would be 1.15)	2.	1.2500
3. Self-employed rate as a decimal (divide line 1 by line 2)	3.	0.200000

Self-Employed Person's Deduction Worksheet

Step 1 Enter your net profit from Sch C, line 31; Sch F, line 34; or Sch K-1, box 14, Code A*	1.	524,118
<small>* Less amount of expenses subtracted from box 14, Code A to determine the amount on line 1 or line 2 of Schedule SE</small>		
Step 2 Enter your deduction for self-employment tax from Schedule 1, line 15	2.	16,561
Step 3 Net earnings from self-employment. Subtract step 2 from step 1	3.	507,557
Step 4 Enter the self-employed rate shown on line 3 above	4.	0.200000
Step 5 Multiply Step 3 by Step 4	5.	101,511
Step 6 Multiply \$345,000 by your plan contribution rate from line 1 above	6.	86,250
Step 7 Enter the amount contributed to the retirement plan	7.	30,000
Step 8 Enter the smaller of step 5, step 6, or step 7	8.	30,000
Step 9 Contribution dollar limit	9.	69,000
<ul style="list-style-type: none"> • If you made elective deferrals to your self-employed plan, go to step 10. • Otherwise, skip steps 10 through 19 and enter the smaller of step 8 or step 9 on step 20 		
Step 10 Enter your allowable elective deferrals (including designated Roth contributions) made to your self-employed plan during 2024. Don't enter more than \$23,000	10.	_____
Step 11 Subtract step 10 from step 9	11.	_____
Step 12 Subtract step 10 from step 3	12.	_____
Step 13 Enter one-half of step 12	13.	_____
Step 14 Enter the smallest of steps 8, 11, or 13	14.	_____
Step 15 Subtract step 14 from step 3	15.	_____
Step 16 Enter the smaller of step 10 or step 15	16.	_____
<ul style="list-style-type: none"> • If you made catch-up contributions, go to step 17. • Otherwise, skip steps 17 through 19 and go to step 20. 		
Step 17 Subtract step 16 from step 15	17.	_____
Step 18 Enter your catch-up contributions (including designated Roth contributions), if any. Don't enter more than \$7,500	18.	_____
Step 19 Enter the smaller of step 17 or step 18	19.	_____
Step 20 Add steps 14, 16, and 19.	20.	30,000
Step 21 Enter the amount of designated Roth contributions included on lines 10 and 18	21.	_____
Step 22 Subtract step 21 from step 20. This is your maximum deductible contribution	22.	30,000
Enter this amount on Schedule 1, line 16		

SIMPLE Plan Contribution Worksheet

1. Enter your net earnings from self-employment	1.	_____
2. Enter the SIMPLE plan contribution amount. Do not enter more than \$16,000 (\$17,600 for increased deferral limit)	2.	_____
3. Enter the smaller of line 1 or line 2	3.	_____
4. Enter the SIMPLE employer matching contributions	4.	_____
5. Enter the smaller of line 3 or line 4	5.	_____
6. Enter your catch-up contributions (if any). Do not enter more than \$3,500 (\$3,850 for increased deferral limit)	6.	_____
7. Enter your employer matching catch-up contributions.	7.	_____
8. Add lines 3, 5, 6 and 7.	8.	_____
9. Enter the amount of designated Roth contributions	9.	_____
10. Subtract line 9 from line 8. This is your SIMPLE plan maximum deductible contribution	10.	_____
Enter this amount on Schedule 1, line 16		

Form 1040	Keogh/401(K)/SEP/SIMPLE Contribution Reconciliation Worksheet	2024
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Name of person with **self-employment** income (as shown on Form 1040) Taxpayer Identification Number
SAMUEL J SALARIO JR [REDACTED]

Description LAWSON HUCK GONZALEZ, PLLC **Form/Schedule** K-1 **Unit number** 3

Plan Type 401(K)

Keogh, 401(K), Profit-Sharing, Defined Benefit, Money Purchase Plan Contribution Reconciliation Worksheet

- | | |
|--|------------------|
| 1. Enter the amount of your contribution deduction from line 22 of the Keogh, 401(K) and SEP Plan Contribution Worksheet | 1. <u>30,000</u> |
| 2. Enter the amount of contributions already made to the plan | 2. <u>0</u> |
| 3. Remaining balance of contributions to be made or (excess contributions). Subtract line 2 from line 1 | 3. <u>30,000</u> |
- If the amount on line 3 is greater than zero, this is your remaining balance of contributions to be made to the plan
 - If the amount on line 3 is less than zero, this is your excess contribution

SEP, SARSEP Plan Contribution Reconciliation Worksheet

- | | |
|--|-------------|
| 1. Enter the amount of your contribution deduction from line 22 of the Keogh, 401(K) and SEP Plan Contribution Worksheet | 1. _____ |
| 2. Enter the amount of contributions already made to the plan | 2. <u>0</u> |
| 3. Remaining balance of contributions to be made or (excess contributions). Subtract line 2 from line 1 | 3. _____ |
- If the amount on line 3 is greater than zero, this is your remaining balance of contributions to be made to the plan
 - If the amount on line 3 is less than zero, this is your excess contribution

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SIMPLE Plan Contribution Reconciliation Worksheet

- | | |
|--|-------------|
| 1. Enter the amount of your salary reduction contribution deduction from lines 3 and 6 of the SIMPLE Plan Contribution Worksheet | 1. _____ |
| 2. Enter the amount of salary reduction contributions already made to the plan | 2. <u>0</u> |
| 3. Remaining balance of salary reduction contributions to be made or (excess contributions). Subtract line 2 from line 1 | 3. _____ |
- If the amount on line 3 is greater than zero, this is your remaining balance of salary reduction contributions to be made to the plan
 - If the amount on line 3 is less than zero, this is your excess salary reduction contribution
- | | |
|--|-------------|
| 4. Enter the amount of your matching contribution deduction from lines 5 and 7 of the SIMPLE Plan Contribution Worksheet | 4. _____ |
| 5. Enter the amount of matching contributions already made to the plan | 5. <u>0</u> |
| 6. Remaining balance of matching contributions to be made or (excess contributions). Subtract line 5 from line 4 | 6. _____ |
- If the amount on line 6 is greater than zero, this is your remaining balance of matching contributions to be made to the plan
 - If the amount on line 6 is less than zero, this is your excess matching contribution

Form 1040	Form 8960 - Net Investment Income Worksheet 1	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Form 8960, Line 4b, Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business

Activity	Profit or loss on Sch C / Net Rental Income(Loss) on Sch E	Net Royalty Income(Loss) on Sch E	Net K-1 Nonpassive Income(Loss) on Sch E	Net K-1 Passive Income(Loss) on Sch E	Non-section 1411 Adjustment
PROFESSIONAL SERVICES	50,000				-50,000
ITALO LLC			-18,514		18,514
LAWSON HUCK GONZALEZ, PLLC			543,065		-543,065
Totals	50,000		524,551		
Additional adjustment					▶
Total adjustment. Enter on Form 8960, line 4b					▶ -574,551

Form 8960, Line 5b, Net gain or loss from disposition of property not subject to net investment income tax

Description	Schedule D Short Term Gain(Loss)	Schedule D Long Term Gain(Loss)	Form 4797 Short Term Gain(Loss)	Form 4797 Long Term Gains (Losses)	Non-section 1411 Adjustment
ITALO LLC				755	-755
Totals				755	
Adjustment for capital loss carryforward from 2023					
Total capital gain/(loss)			Total ordinary gain/(loss)		755
Additional adjustment					▶
Total net gain or loss from disposition of property not subject to net investment income tax					▶ -755
Adjustment for capital loss carryover to 2025. Lesser of line 3 or 4 from worksheet below, entered as a negative number					▶ 0
Total adjustment. Enter on Form 8960, line 5b					▶ -755

Adjustment for capital loss carryover to 2025

Complete this worksheet if there is a capital loss carryover to next year

1. Enter the Total capital gain/(loss) excluded. If a gain, enter as a negative. If a loss, enter as a positive. 1. _____
2. Enter the Total adjustment from disposition of partnership interest or S corporation stock from Net Investment Income Worksheet 3 2. _____
3. Combine lines 1 and 2. If zero or less, enter -0- 3. 0
4. Enter the amount of capital loss carried over to the following year, as a positive number 4. 25,567

Schedule **E** **K-1 Reconciliation Worksheet - Qualified Business Income** **2024**

Name **SAMUEL J SALARIO JR** Taxpayer Identification Number **[REDACTED]**

Entity Name **ITALO LLC** EIN **90-1038486** Entity Type **S CORPORATION** Screen **K1** K1 Unit **2**

Activity **Passive Activity Type NOT PASSIVE** Entire disposition of activity

Qualified Business Income	Screen K1QBI Amount	QBI Items from Schedule K-1	Basis Limit Adjustment	At-risk Limit Adjustment	Passive Limitation	Qualified Business Income	Prior Year Suspended QBI Losses Allowed		
							Passive / 179	Basis	At-risk
Ordinary business inc/-loss	-27,063	-27,063				-27,063			
Net rental real estate inc/-loss	8,549	8,549				8,549			
Other net rental income/-loss									
Royalties									
Section 1231 gain (loss)	755					0 *			
Section 179 expense									
Disallowed Section 179 exp									
Other income (loss)									
Other income/-loss Form 1040									
Reserved									
Other deductions									
4797 ordinary income / -loss									
Depletion									
UPE + Debt financed acquisit									
Deductible part of SE tax									
Self-employed health insurance									
Self-employed qualified plans									
Ordinary gains on distribution									
Total Qualified Business Income						-18,514			

CG NOT INCLUDED 755 Form 8995 or 8995-A Qualified business net (loss) carryforward from prior years Form 8995, line 3 or Form 8995-A (Schedule C), line 2

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

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Schedule E	K-1 Reconciliation Worksheet - Qualified Business Income						2024
Name SAMUEL J SALARIO JR						Taxpayer Identification Number XXXXXXXXXX	
Entity Name LAWSON HUCK GONZALEZ, PLLC		EIN 92-1760240		Entity Type PARTNERSHIP		Screen K1	K1 Unit 3
Activity		Passive Activity Type			NOT PASSIVE		Entire disposition of activity
	Screen K1QBI Amount	QBI Items from Schedule K-1	Basis Limit Adjustment	At-risk Limit Adjustment	Passive Limitation	Qualified Business Income	Prior Year Suspended QBI Losses Allowed
							Passive / 179 Basis At-risk
Ordinary business inc/-loss	20,323	21,710				20,323	
Net rental real estate inc/-loss							
Other net rental income/-loss							
Royalties							
Section 1231 gain (loss)							
Section 179 expense	1,376	-1,376				-1,376	
Disallowed Section 179 exp							
Other income (loss)							
Other income/-loss Form 1040							
Reserved							
Other deductions							
4797 ordinary income / -loss							
Depletion							
UPE + Debt financed acquisit							
Deductible part of SE tax							
Self-employed health insurance							
Self-employed qualified plans							
Ordinary gains on distribution							
Total Qualified Business Income						18,947	

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Form 8995 or 8995-A Qualified business net (loss) carryforward from prior years
Form 8995, line 3 or Form 8995-A (Schedule C), line 2

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

Schedule E	K-1 Reconciliation Worksheet - Qualified Business Income - Totals	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer identification number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Entity Name ITALO LLC

EIN 90-1038486 **Entity Type** S CORPORATION

	Activity Description	PTP	Aggregated	SSTB
Column A	<u>PAGE 1 ACTIVITY</u>	□	□	□
Column B	<u>303 W IDLEWILD TAMPA, FL</u>	□	□	□
Column C	<u>410 DOMINO DR S RUSKIN, FL</u>	□	□	□
Column D	<u>5959 SUSSEX DR TAMPA, FL</u>	□	□	□
Column E	<u>6218 PALM RIVER RD TAMPA, FL</u>	□	□	□

QBI or Qualified PTP items:	Column A	Column B	Column C	Column D	Column E
Ordinary business income (loss)	-27,063				
Net rental real estate income (loss)		3,274	3,206	-234	2,303
Other net rental income (loss)					
Royalty income (loss)					
Other income (loss) to Schedule E					
Other income (loss) to 1040 Statement 1					
Section 179 expense					
Reserved					
Other deductions					
Section 1231 gain (loss)					
4797 ordinary income (loss)					
Depletion					
Basis - limitation adjustments					
At-risk - limitation adjustment					
Passive limitation adjustments					
Unreimbursed partnership expenses					
Debt financed acquisition					
Deductible part of SE tax					
Self-employed health insurance expense					
Self-employed qualified plans deduction					
Ordinary gains on distributions					
Qualified business income	-27,063	3,274	3,206	-234	2,303
Passive - post-TCJA carryover allowed					
Basis - post-TCJA carryover allowed					
At-risk - post-TCJA carryover allowed					

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W-2 wages					
Qualified property		60,787	8,650	6,423	24,124

Other Information:
 QBI allocable to cooperative pmts received
 W-2 wages allocable to qualified payments
 Section 199A(g) deduction

Form 1040	Net Earnings from Self-Employment Worksheet	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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	Taxpayer	Spouse
Farm profit or (loss)		
Schedule F	_____	_____
Farm Partnerships - Schedule K-1, box 14, code A	_____	_____
Auto expense from farm partnerships	(_____)	(_____)
Amortization from farm partnerships	(_____)	(_____)
Depreciation & Section 179 from farm partnerships	(_____)	(_____)
Depletion from farm partnerships	(_____)	(_____)
Intangible drilling costs from farm partnerships	(_____)	(_____)
Other expenses from farm partnerships	(_____)	(_____)
Home office expenses from farm partnerships	(_____)	(_____)
Unreimbursed partnership expenses from farm partnerships	(_____)	(_____)
Debt financed acquisition interest from farm partnerships	(_____)	(_____)
Farm adjustment to SE Income	_____	_____
Net farm profit or (loss) - Schedule SE line 1a	0	0
Conservation Reserve Program payments to social security/disability benefit recipients included on Sch F, in 4b or listed on Sch K-1 (Form 1065), box 20, code AH- Sch SE line 1b	(0)	(0)
Nonfarm profit or (loss)		
Schedule C (excluding minister Schedule C income reported below)	50,000	_____
Nonfarm partnerships - Schedule K-1, box 14, code A	524,118	_____
Auto expense from nonfarm partnerships	(_____)	(_____)
Amortization from nonfarm partnerships	(_____)	(_____)
Depreciation & section 179 from nonfarm partnerships	(_____)	(_____)
Depletion from nonfarm partnerships	(_____)	(_____)
Intangible drilling costs from nonfarm partnerships	(_____)	(_____)
Other expenses from nonfarm partnerships	(_____)	(_____)
Home office expenses from nonfarm partnerships	(_____)	(_____)
Unreimbursed partnership expenses from nonfarm partnerships	(_____)	(_____)
Debt financed acquisition interest from nonfarm partnerships	(_____)	(_____)
Nonfarm adjustment to SE income	_____	_____
Self-employment income reported as other income	_____	_____
Self-employment income from contracts and straddles	_____	_____
Minister/clergy self-employment income (from Clergy Worksheet Page 3, line 7)	_____	_____
Net nonfarm profit or (loss) - Schedule SE line 2	574,118	0
Other income items subject to and/or exempt from self-employment tax		
Fees received for services performed as a notary public	(_____)	(_____)
Earnings while debtor in a chapter 11 bankruptcy case	_____	_____
Taxable community property income/-loss	_____	_____
Exempt community property income/-loss	(_____)	(_____)
Net adjustment included on Schedule SE, line 3	0	0
Net profit (loss) from self-employment activities - Schedule SE line 3	574,118	0
Church employee income - Schedule SE, Page 1 line 5a	_____	_____

Federal Statements**Form 1040, Dividend Income**

<u>Payer</u>	<u>Ordinary Dividends</u>	<u>Qualified Dividends</u>	<u>Section 199A Dividends</u>
PERSHING #3563	\$ 2,504	\$	\$
PERISHING#4046	974	514	
TOTAL	<u>\$ 3,478</u>	<u>\$ 514</u>	<u>\$</u>

Form 1040, Line 26 - Estimated Tax Payments and Amount Applied From Previous Year

<u>Description</u>	<u>Amount</u>
1ST QUARTER ESTIMATE PAYMENT	\$ 67,000
4TH QUARTER ESTIMATE PAYMENT	50,000
TOTAL	<u>\$ 117,000</u>

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Federal Statements

Professional Services

Schedule C, Line 1 - Gross Receipts or Sales

<u>Description</u>	<u>Amount</u>
VERIDIS MANAGEMENT LLC	\$ 50,000
TOTAL	\$ 50,000

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Federal Statements

Italo LLC

Schedule K-1, Unrecaptured Section 1250 Gains

<u>Description</u>	<u>Amount</u>
UNRECAP 1250-FORM 4797	\$ 389
TOTAL	\$ 389

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Federal Statements

Form 4797 - Adjustments to Part I Gains and Losses

FROM K1

ITALO LLC
TOTAL

\$ 755
\$ 755

Taxpayer copy

Federal Statements**Schedule C (Form 8995-A), Line 5 - Allocation of Losses to Each Trade or Business**

<u>Trade or Business</u>	<u>Qualified Business Income</u>	<u>Ratio</u>	<u>Allocated QBI Loss</u>
303 W IDLEWILD TAMPA, FL	\$ 3,274	0.0572	\$ 1,744
410 DOMINO DR S RUSKIN, FL	3,206	0.0560	1,708
6218 PALM RIVER RD TAMPA, FL	2,303	0.0403	1,227
VERIDIS MANAGEMENT LLC	48,420	0.8465	25,793
TOTAL	<u>\$ 57,203</u>	<u>1.0000</u>	<u>\$ 30,472</u>

Taxpayer copy

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

<u>Description</u>	<u>Amount</u>
WAGES	\$ 149,276
PROFESSIONAL SERVICES	50,000
ITALO LLC	-18,514
FORM 4797 INCOME/LOSS	755
LAWSON HUCK GONZALEZ, PLLC	544,441
TOTAL BUSINESS INCOME	<u>725,958</u>

Taxpayer copy

Federal Statements

Form 1040 Reconciliation Worksheet, Line 61 - Other Taxes

<u>Description</u>	<u>Amount</u>
FORM 8959	\$ 4,140
FORM 8960	2,217
TOTAL	<u>\$ 6,357</u>

Taxpayer copy

Federal Statements

Lawson Huck Gonzalez, PLLC
Partner's Basis Worksheet, Page 2 - Other Deduct Allocated to Basis

Other Deductions	Suspended Losses	Current Year Loss	Total Loss	Allowed Loss	Disallowed Loss
	\$	\$	\$	\$	\$
SECTION 163(J) EXPENSE	\$	\$	\$	\$	\$
		1,387	1,387	1,387	
TOTAL	\$ 0	\$ 1,387	\$ 1,387		

Taxpayer copy

Federal Statements

Form 8606, Line 6 - Taxpayer and Spouse traditional IRA Value as of 12/31/24

<u>Trustee</u>	<u>Taxpayer</u>	<u>Spouse</u>
UNIQUE WEALTH	\$ 1,615,979	\$ 194,613
TOTAL	<u>\$ 1,615,979</u>	<u>\$ 194,613</u>

Taxpayer copy

Federal Statements**National Finance Center****Form W-2, Box 12**

Description	Amount
SECTION 401(K) CONTRIBUTIONS	\$ 30,500
COST OF EMPLOYER-SPONSORED HEALTH COVERAGE	26,323
TOTAL	\$ <u>56,823</u>

National Finance Center**Form W-2, Box 14 - Other**

Description	Amount
NT HEALTH BENEFITS	\$ 9,592
TOTAL	\$ <u>9,592</u>

Taxpayer copy

Form 1040	Carryover Report	2024
------------------	-------------------------	-------------

Name: **SAMUEL J SALARIO JR & KARIN B HOPPMANN** Taxpayer Identification Number: XXXXXXXXXX

Carryover Item	Available to 2024	2024 Amounts	2024 Amounts	Carryover to 2025
Minimum tax credit	_____	_____	_____	_____
Investment interest	_____	_____	_____	_____
Investment interest - AMT	_____	_____	_____	_____
Short-term capital loss	25,836	UTILIZED	-8,110	17,726
Short-term capital loss - AMT	25,836	UTILIZED	-8,110	17,726
Long-term capital loss	9,938	UTILIZED	-2,097	7,841
Long-term capital loss - AMT	9,938	UTILIZED	-2,097	7,841
Residential energy efficient property	_____	_____	_____	_____
D.C. first-time homebuyer credit	_____	_____	_____	_____
Tax credit bonds	_____	_____	_____	_____
Qualified business income loss	3,175	UTILIZED	-3,175	0
Qualified REIT income and PTP loss	_____	_____	_____	_____
Excess business loss portion of NOL	_____	_____	_____	_____

Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2019 Amounts	_____	_____
2020 Amounts	_____	_____
2021 Amounts	_____	_____
2022 Amounts	_____	_____
2023 Amounts	_____	_____
Available to 2024	_____	_____
2024 Amounts	_____	_____
Carryover to 2025	_____	_____

AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797

2019 Amounts	_____	_____
2020 Amounts	_____	_____
2021 Amounts	_____	_____
2022 Amounts	_____	_____
2023 Amounts	_____	_____
Available to 2024	_____	_____
2024 Amounts	_____	_____
Carryover to 2025	_____	_____

Taxpayer copy

Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer identification number [REDACTED]
--	--

Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed	
A LORETTA D SALARIO TR DATED 09191994	92-6577737	TRUST/ESTATE	RENTAL REAL ESTATE		
B					
C					
D					

Form / Schedule / Worksheet

Form 1040:

	A	B	C	D	TOTALS :	
Other Income:						
Other portfolio income (loss)	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8z
Cancellation of debt	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8c
Other income (loss) - 1040, Sch 1	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8z
Net operating loss carryover - regular	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8a
Net operating loss carryover - AMT	_____	_____	_____	_____	_____	Form 6251, Line 2f
Prior Year Basis Items	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8z
Basis Adjustment	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8z
Prior Year At-Risk Items	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8z
At-risk adjustment	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8z
PAL adjustment	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8z
PTP adjustment	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 8z
Self-employed health insurance deduction:						
Self-employed medical insurance	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1
Basis Adjustment	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1
At-risk adjustment	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 17 SE Health Ins Ded Wrk, Line 1
Penalty for early withdrawal of savings:						
Penalty for early withdrawal	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 18
Prior Year Basis Losses	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 18
Basis Adjustment	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 18
Prior Year At-Risk Losses	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 18
At-risk adjustment	_____	_____	_____	_____	_____	Form 1040, Sch 1, Line 18
Federal income tax withheld						
Back up withholding	_____	_____	_____	_____	_____	Form 1040, Line 25c
Trust paid fed estimated tax	_____	_____	_____	_____	_____	
Form 4562:						
Section 179 expenses	_____	_____	_____	_____	1,376	Form 4562, line 6
Prior Year Basis Losses	_____	_____	_____	_____	_____	Form 4562, line 6
Basis Adjustment	_____	_____	_____	_____	_____	Form 4562, line 6
Prior Year At-Risk Losses	_____	_____	_____	_____	_____	Form 4562, line 6
At-risk adjustment	_____	_____	_____	_____	_____	Form 4562, line 6
Section 179 carryover	_____	_____	_____	_____	_____	Form 4562, line 10
Business income - basis adjustment	_____	_____	_____	_____	_____	Form 4562, line 11
Business income - At-risk adjustment	_____	_____	_____	_____	_____	Form 4562, line 11
Miscellaneous Items:						
Section 179 exp ded allow in PY	_____	_____	_____	_____	_____	Form 4797, Part IV, Line 33
Section 179 recomputed depreciation	_____	_____	_____	_____	_____	Form 4797, Part IV, Line 34
Section 280F expense in PY	_____	_____	_____	_____	_____	Form 4797, Part IV, Line 33
Section 280F recomputed depreciation	_____	_____	_____	_____	_____	Form 4797, Part IV, Line 34
Qualified Business Income Deduction Information:						
Section 199A REIT dividends	_____	_____	_____	_____	_____	Form 8995, Line 6 Form 8995-A, Line 28

Taxpayer copy

Form **1040**

K1 Detail Summary Report, Page 2

2024

Name: SAMUEL J SALARIO JR & KARIN B HOPPMANN
 Taxpayer identification number: [REDACTED]

	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A	VERIDIS, LP	38-4068935	PARTNERSHIP	OTHER PASSIVE	
B	ITALO LLC	90-1038486	S CORPORATION	NOT PASSIVE	
C	LAWSON HUCK GONZALEZ, PLLC	92-1760240	PARTNERSHIP	NOT PASSIVE	
D	ESTATE OF SAMUEL J SALARIO	87-6287148	TRUST/ESTATE	RENTAL REAL ESTATE	

Form/Schedule/Worksheet	A	B	C	D	
Schedule D - Short-term:					
Net short-term capital gain (loss)					Schedule D, line 5
Short-term capital loss carryover					Schedule D, line 5
Prior Year Short Term Basis Loss					8949 part 1
Short Term Basis Adjustments					8949 part 1
Prior Year Short Term At Risk Loss					8949 part 1
Short Term At Risk Adjustments					8949 part 1
Short Term PAL Adjustments					8949 part 1
Short Term PTP Adjustments					8949 part 1
Schedule D - Long-term: (includes 28% rate gains/losses)					
Net long-term capital gain (loss)	1,342				Schedule D, line 12
Long-term capital loss carryover					Schedule D, line 12
Prior Year Long Term Basis Loss					28% Rate Gain Wrk, line 6
Long Term Basis Adjustments					8949 part II
Prior Year Long Term At Risk Loss					8949 part II
Long Term At Risk Adjustments					8949 part II
Long Term PAL Adjustments					8949 part II
Long Term PTP Adjustments					8949 part II
K1 1202 Gain					8949 part II
Section 1202 exclusion adjustment					8949 part II
Schedule D - Collectibles gain:					
Collectibles (28%) gain (loss)					28% Rate Gain Wrk, line 4
Section 1202 exclusion					28% Rate Gain Wrk, line 2
Prior Year 28% Rate Basis Loss					28% Rate Gain Wrk, line 1
28% Basis Adjustments					28% Rate Gain Wrk, line 1
Prior Year 28% Rate At Risk Loss					28% Rate Gain Wrk, line 1
28% At Risk Adjustments					28% Rate Gain Wrk, line 1
28% PAL Adjustments					28% Rate Gain Wrk, line 1
28% PTP Adjustments					28% Rate Gain Wrk, line 1
Unrecaptured Sec 1250 Gain:					
Partnership or S corporation activity		389			Schedule D, line 19
Sale of partnership interest					Unrecap 1250 wrk, line 5
Estates, trusts, REITs, and RICs					Schedule D, line 19
					Unrecap 1250 Wrk, line 10
					Schedule D, line 19
					Unrecap 1250 Wrk, line 11
Form 4797, Part I:					
Net Section 1231 gain (loss)		755			4797, line 2
Prior Year Basis Losses					4797, line 2
Basis Adjustment					4797, line 2
Prior Year At-Risk Losses					4797, line 2
At-Risk Adjustment					4797, line 2
Passive Activity Adjustment					4797, line 2
PTP Adjustment					4797, line 2
Form 4797, Part II:					
Ordinary gain (loss) on asset sales					4797, line 10
Prior Year Basis Losses					4797, line 10
Basis Adjustment					4797, line 10
Prior Year At-Risk Losses					4797, line 10
At-Risk Adjustment					4797, line 10
Passive Activity Adjustment					4797, line 10
PTP Adjustment					4797, line 10

Taxpayer copy

Form **1040**

K1 Detail Summary Report, Page 2

2024

Name: SAMUEL J SALARIO JR & KARIN B HOPPMANN
 Taxpayer identification number: [REDACTED]

	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A	LORETTA D SALARIO TR DATED 09191994	92-6577737	TRUST/ESTATE	RENTAL REAL ESTATE	
B					
C					
D					

Form/Schedule/Worksheet	A	B	C	D	TOTALS :	
Schedule D - Short-term:						
Net short-term capital gain (loss)						Schedule D, line 5
Short-term capital loss carryover						Schedule D, line 5
Prior Year Short Term Basis Loss						8949 part 1
Short Term Basis Adjustments						8949 part 1
Prior Year Short Term At Risk Loss						8949 part 1
Short Term At Risk Adjustments						8949 part 1
Short Term PAL Adjustments						8949 part 1
Short Term PTP Adjustments						8949 part 1
Schedule D - Long-term: (includes 28% rate gains/losses)						
Net long-term capital gain (loss)					1,342	Schedule D, line 12
Long-term capital loss carryover						Schedule D, line 12
Prior Year Long Term Basis Loss						28% Rate Gain Wrk, line 6
Long Term Basis Adjustments						8949 part II
Prior Year Long Term At Risk Loss						8949 part II
Long Term At Risk Adjustments						8949 part II
Long Term PAL Adjustments						8949 part II
Long Term PTP Adjustments						8949 part II
K1 1202 Gain						8949 part II
Section 1202 exclusion adjustment						8949 part II
Schedule D - Collectibles gain:						
Collectibles (28%) gain (loss)						28% Rate Gain Wrk, line 4
Section 1202 exclusion						28% Rate Gain Wrk, line 2
Prior Year 28% Rate Basis Loss						28% Rate Gain Wrk, line 1
28% Basis Adjustments						28% Rate Gain Wrk, line 1
Prior Year 28% Rate At Risk Loss						28% Rate Gain Wrk, line 1
28% At Risk Adjustments						28% Rate Gain Wrk, line 1
28% PAL Adjustments						28% Rate Gain Wrk, line 1
28% PTP Adjustments						28% Rate Gain Wrk, line 1
Unrecaptured Sec 1250 Gain:						
Partnership or S corporation activity					389	Schedule D, line 19
Sale of partnership interest						Unrecap 1250 wrk, line 5
Estates, trusts, REITs, and RICs						Schedule D, line 19
						Unrecap 1250 Wrk, line 10
						Schedule D, line 19
						Unrecap 1250 Wrk, line 11
Form 4797, Part I:						
Net Section 1231 gain (loss)					755	4797, line 2
Prior Year Basis Losses						4797, line 2
Basis Adjustment						4797, line 2
Prior Year At-Risk Losses						4797, line 2
At-Risk Adjustment						4797, line 2
Passive Activity Adjustment						4797, line 2
PTP Adjustment						4797, line 2
Form 4797, Part II:						
Ordinary gain (loss) on asset sales						4797, line 10
Prior Year Basis Losses						4797, line 10
Basis Adjustment						4797, line 10
Prior Year At-Risk Losses						4797, line 10
At-Risk Adjustment						4797, line 10
Passive Activity Adjustment						4797, line 10
PTP Adjustment						4797, line 10

Taxpayer copy

Name **SAMUEL J SALARIO JR & KARIN B HOPPMANN** Taxpayer identification number XXXXXXXXXX

Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Disposed
A VERIDIS, LP	38-4068935	PARTNERSHIP	OTHER PASSIVE	
B ITALO LLC	90-1038486	S CORPORATION	NOT PASSIVE	
C LAWSON HUCK GONZALEZ, PLLC	92-1760240	PARTNERSHIP	NOT PASSIVE	
D ESTATE OF SAMUEL J SALARIO	87-6287148	TRUST/ESTATE	RENTAL REAL ESTATE	

Form / Schedule / Worksheet	A	B	C	D	
Schedule B:					
Interest	352	57,618	638		Schedule B, Line 1
Tax-exempt interest					Form 1040, Line 2a
Ordinary dividends					Schedule B, Line 5
Qualified dividends					Form 1040, Line 3a
Schedule A:					
Medical and dental:					
Shareholder medical ins - no W2					Schedule A, line 1
Basis adjustment					Schedule A, line 1
At-risk adjustment					Schedule A, line 1
Taxes:					
State/local withholding taxes					Schedule A, line 5a
State/local w/h - Sch K1 Basis Adj					Schedule A, line 5a
State/local w/h - Sch K1 At-Risk Adj					Schedule A, line 5a
Real estate taxes					Schedule A, line 5b
RE tax - Sch K1 Basis Adj					Schedule A, line 5b
RE tax - Sch K1 At-Risk Adj					Schedule A, line 5b
Total foreign taxes paid/accrued					Schedule A, line 6
Foreign taxes - K1 Basis Adj					Schedule A, line 6
Foreign taxes - K1 At-Risk Adj					Schedule A, line 6
Gifts to Charity:					
Cash contributions			148		Schedule A, line 11
Cash contrib Basis Adj					Schedule A, line 11
Cash contrib Risk Adj					Schedule A, line 11
Cash contributions (30%)					Schedule A, line 11
30% Cash contrib Basis Adj					Schedule A, line 11
30% Cash contrib Risk Adj					Schedule A, line 11
Noncash contribution (50%)					Schedule A, line 12
50% Noncash contrib Basis Adj					Schedule A, line 12
50% Noncash contrib Risk Adj					Schedule A, line 12
Noncash contribution (30%)					Schedule A, line 12
30% Noncash contrib Basis Adj					Schedule A, line 12
30% Noncash contrib Risk Adj					Schedule A, line 12
50% Cap Gain (30%)					Schedule A, line 12
50% Cap Gain 30% Basis Adj					Schedule A, line 12
50% Cap Gain 30% Risk Adj					Schedule A, line 12
Capital gain property (20%)					Schedule A, line 12
20% Contrib Basis Adj					Schedule A, line 12
20% Contrib Risk Adj					Schedule A, line 12
Other Itemized Deductions:					
Portfolio deduction not misc					Schedule A, line 16
Basis Adjustment					Schedule A, line 16
At-Risk Adjustment					Schedule A, line 16
Estate tax deduction					Schedule A, line 16
Excess deductions - 67(e) expense					Form 1040, Sch 1, line 24k
Excess deductions - other itemized					Schedule A, line 16

Taxpayer copy

Name: SAMUEL J SALARIO JR & KARIN B HOPPMANN
 Taxpayer identification number: [REDACTED]

	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Disposed
A	LORETTA D SALARIO TR DATED 09191994	92-6577737	TRUST/ESTATE	RENTAL REAL ESTATE	
B					
C					
D					

Form / Schedule / Worksheet	A	B	C	D		
Schedule B:					TOTALS :	
Interest					58,608	Schedule B, Line 1
Tax-exempt interest						Form 1040, Line 2a
Ordinary dividends						Schedule B, Line 5
Qualified dividends						Form 1040, Line 3a
Schedule A:						
Medical and dental:						
Shareholder medical ins - no W2						Schedule A, line 1
Basis adjustment						Schedule A, line 1
At-risk adjustment						Schedule A, line 1
Taxes:						
State/local withholding taxes						Schedule A, line 5a
State/local w/h - Sch K1 Basis Adj						Schedule A, line 5a
State/local w/h - Sch K1 At-Risk Adj						Schedule A, line 5a
Real estate taxes						Schedule A, line 5b
RE tax - Sch K1 Basis Adj						Schedule A, line 5b
RE tax - Sch K1 At-Risk Adj						Schedule A, line 5b
Total foreign taxes paid/accrued						Schedule A, line 6
Foreign taxes - K1 Basis Adj						Schedule A, line 6
Foreign taxes - K1 At-Risk Adj						Schedule A, line 6
Gifts to Charity:						
Cash contributions					148	Schedule A, line 11
Cash contrib Basis Adj						Schedule A, line 11
Cash contrib Risk Adj						Schedule A, line 11
Cash contributions (30%)						Schedule A, line 11
30% Cash contrib Basis Adj						Schedule A, line 11
30% Cash contrib Risk Adj						Schedule A, line 11
Noncash contribution (50%)						Schedule A, line 12
50% Noncash contrib Basis Adj						Schedule A, line 12
50% Noncash contrib Risk Adj						Schedule A, line 12
Noncash contribution (30%)						Schedule A, line 12
30% Noncash contrib Basis Adj						Schedule A, line 12
30% Noncash contrib Risk Adj						Schedule A, line 12
50% Cap Gain (30%)						Schedule A, line 12
50% Cap Gain 30% Basis Adj						Schedule A, line 12
50% Cap Gain 30% Risk Adj						Schedule A, line 12
Capital gain property (20%)						Schedule A, line 12
20% Contrib Basis Adj						Schedule A, line 12
20% Contrib Risk Adj						Schedule A, line 12
Other Itemized Deductions:						
Portfolio deduction not misc						Schedule A, line 16
Basis Adjustment						Schedule A, line 16
At-Risk Adjustment						Schedule A, line 16
Estate tax deduction						Schedule A, line 16
Excess deductions - 67(e) expense						Form 1040, Sch 1, line 24k
Excess deductions - other itemized						Schedule A, line 16

Taxpayer copy

Form **1040**

K1 Detail Summary Report, Page 4

2024

Name
SAMUEL J SALARIO JR & KARIN B HOPPMANN

Taxpayer identification number

	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A	VERIDIS, LP	38-4068935	PARTNERSHIP	OTHER PASSIVE	
B	ITALO LLC	90-1038486	S CORPORATION	NOT PASSIVE	
C	LAWSON HUCK GONZALEZ, PLLC	92-1760240	PARTNERSHIP	NOT PASSIVE	
D	ESTATE OF SAMUEL J SALARIO	87-6287148	TRUST/ESTATE	RENTAL REAL ESTATE	

Form / Schedule / Worksheet	A	B	C	D	
Schedule SE:					
Taxpayer/Spouse/Joint	T	T	T	T	
Net earnings from self-employment			524,118		Schedule SE, Line 2
Gross Farming or Fishing income					Schedule E, line 42
Gross nonfarm income					Schedule SE, Part II
Farm partnerships:					
Net earnings from self-employment					Net Earning SE Wrk
Auto expense					Net Earning SE Wrk
Amortization					Net Earning SE Wrk
Depreciation & Section 179					Net Earning SE Wrk
Depletion					Net Earning SE Wrk
Intangible drilling					Net Earning SE Wrk
Other expenses					Net Earning SE Wrk
Home office expense					Net Earning SE Wrk
Unreimbursed partnership expenses					Net Earning SE Wrk
Debt financed acquisition interest					Net Earning SE Wrk
Conservation Reserve Program pymts					Net Earning SE Wrk
Nonfarm partnerships:					
Net earnings from self-employment			524,118		Net Earning SE Wrk
Auto expense					Net Earning SE Wrk
Amortization					Net Earning SE Wrk
Depreciation & Section 179			1,376		Net Earning SE Wrk
Depletion					Net Earning SE Wrk
Intangible drilling					Net Earning SE Wrk
Other expenses					Net Earning SE Wrk
Home office expense					Net Earning SE Wrk
Unreimbursed partnership expenses					Net Earning SE Wrk
Debt financed acquisition interest					Net Earning SE Wrk
Unreimbursed partner expenses:					
Entered on Screen K1-6					
Auto expense					
Depr, Amortization & Sect 179 exp					
Home office expense					
Supplemental business expense					
Total unreimbursed partner expenses					Schedule E, line 28(h)

Taxpayer copy

Form **1040**

K1 Detail Summary Report, Page 4

2024

Name
SAMUEL J SALARIO JR & KARIN B HOPPMANN

Taxpayer identification number

	Passthrough Entity Name	EIN	Entity Type	Passive Activity Type	Activity Disposed
A	LORETTA D SALARIO TR DATED	09191994 92-6577737	TRUST/ESTATE	RENTAL REAL ESTATE	
B					
C					
D					

Form / Schedule / Worksheet	A	B	C	D	
Schedule SE:					
Taxpayer/Spouse/Joint	T				TOTALS :
Net earnings from self-employment					<u>524,118</u> Schedule SE, Line 2
Gross Farming or Fishing income					Schedule E, line 42
Gross nonfarm income					Schedule SE, Part II
Farm partnerships:					
Net earnings from self-employment					Net Earning SE Wrk
Auto expense					Net Earning SE Wrk
Amortization					Net Earning SE Wrk
Depreciation & Section 179					Net Earning SE Wrk
Depletion					Net Earning SE Wrk
Intangible drilling					Net Earning SE Wrk
Other expenses					Net Earning SE Wrk
Home office expense					Net Earning SE Wrk
Unreimbursed partnership expenses					Net Earning SE Wrk
Debt financed acquisition interest					Net Earning SE Wrk
Conservation Reserve Program pymts					Net Earning SE Wrk
Nonfarm partnerships:					
Net earnings from self-employment					<u>524,118</u> Net Earning SE Wrk
Auto expense					Net Earning SE Wrk
Amortization					Net Earning SE Wrk
Depreciation & Section 179					<u>1,376</u> Net Earning SE Wrk
Depletion					Net Earning SE Wrk
Intangible drilling					Net Earning SE Wrk
Other expenses					Net Earning SE Wrk
Home office expense					Net Earning SE Wrk
Unreimbursed partnership expenses					Net Earning SE Wrk
Debt financed acquisition interest					Net Earning SE Wrk
Unreimbursed partner expenses:					
Entered on Screen K1-6					
Auto expense					
Depr, Amortization & Sect 179 exp					
Home office expense					
Supplemental business expense					
Total unreimbursed partner expenses					Schedule E, line 28(h)

Taxpayer copy

Form **1040** **Salaries & Wages Report** **2024**

Name **SAMUEL J SALARIO JR & KARIN B HOPPMANN** Taxpayer Identification Number XXXXXXXXXX

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	S NATIONAL FINANCE CENTER	149,276	24,561	168,600
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
	Taxpayer Spouse	149,276	24,561	168,600
	Totals	149,276	24,561	168,600

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other, Box 14
A	10,453	179,776	2,607				9,592
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
	Taxpayer Spouse	10,453	179,776	2,607			9,592
	Totals	10,453	179,776	2,607			9,592

	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					

Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number [REDACTED]
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		2023	2024	Differences
		MFJ	MFJ	
Filing Status				
Dependents				
	2	2		
1.	Salaries and wages	196,448	149,276	-47,172
2.	Interest income	25,129	58,608	33,479
3.	Tax exempt interest income	1,243		-1,243
4.	Dividend income	6,527	3,478	-3,049
5.	Qualified dividend income	2,853	514	-2,339
6.	Taxable state/local refunds			
7.	Alimony received			
8.	Business income/loss	50,000	50,000	
9.	Capital gain/loss	-3,000	-3,000	
10.	Other gains/losses			
11.	Taxable IRA distributions			
12.	Taxable pensions			
13.	Rent and royalty income including farm rental			
14.	Partnership/S corp income	614,888	524,551	-90,337
15.	Estate or trust income			
16.	Farm income/loss			
17.	Unemployment compensation			
18.	Taxable social security			
19.	Other income			
20.	Total income	889,992	782,913	-107,079
21.	Moving expenses			
22.	Deductible part of self-employment tax	15,802	18,141	2,339
23.	SEP/SIMPLE/Qualified plans deductions		30,000	30,000
24.	SE health insurance			
25.	Penalty on early withdrawal of savings			
26.	Alimony paid			
27.	IRA deductions			
28.	Student loan interest			
29.	Other adjustments			
30.	Adjusted gross income	874,190	734,772	-139,418
31.	Medical			
32.	Taxes	10,000	2,046	-7,954
33.	Interest			
34.	Contributions		148	148
35.	Casualty losses			
36.	Miscellaneous expenses		39,500	39,500
37.	Allowable itemized deductions	10,000	41,694	31,694
38.	Standard deduction	27,700	68,700	41,000
39.	Deduction taken	STANDARD 27,700	STANDARD 68,700	41,000
40.	Taxable income before Qual Bus Inc Ded (QBID)	846,490	666,072	-180,418
41.	QBID	20	737	717
42.	Taxable income	846,470	665,335	-181,135

Form 1040	Two Year Comparison Report - Page 2	2023 & 2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number [REDACTED]
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		2023	2024	Differences
43. Taxable income from 2YR page 1, line 42	43.	846,470	665,335	-181,135
44. Tax on taxable income	44.	242,623	173,540	-69,083
45. Alternative minimum tax	45.			
46. Excess advance premium tax credit & other advanced repayments	46.			
47. Child care credit	47.			
48. Education credits	48.			
T 49. Retirement savings credit	49.			
a 50. Child & other dependent tax credit	50.			
x 51. General business credit	51.			
52. Other credits	52.			
C 53. Total credits	53.			
o 54. Net tax liability	54.	242,623	173,540	-69,083
m 55. Self-employment taxes	55.	31,603	36,282	4,679
p 56. Other taxes	56.	6,306	6,357	51
u 57. Total tax	57.	280,532	216,179	-64,353
t 58. Income tax withheld	58.	31,649	24,561	-7,088
a 59. Estimated tax payments	59.	181,252	117,000	-64,252
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.	66,000	95,000	29,000
64. Total payments	64.	278,901	236,561	-42,340
65. Tax due/-refund	65.	1,631	-20,382	-22,013
66. Penalties and interest	66.	401		-401
67. Net tax due/-refund	67.	2,032	-20,382	-22,414
68. Refund applied to estimated tax payments	68.		20,382	20,382
69. Refund received	69.			
70. Effective tax rate	70.	33.0 %	32.0 %	

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2023 Taxable Income	2023 Marginal Tax Rate	2024 Taxable Income	2024 Marginal Tax Rate
Ordinary income	843,617	37.0 %	664,821	35.0 %
Capital income	2,853	20.0 %	514	20.0 %
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form 1040	Two Year Comparison Report - Schedule C	2023 & 2024
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Name SAMUEL J SALARIO JR	Taxpayer identification number [REDACTED]
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Principal business or profession PROFESSIONAL SERVICES	Unit 1
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		2023	2024	Differences
Income				
1. Gross receipts or sales	1.	50,000	50,000	
2. Returns and allowances	2.			
3. Cost of goods sold	3.			
4. Gross profit	4.	50,000	50,000	
5. Other income	5.			
6. Gross income	6.	50,000	50,000	

Expenses				
7. Advertising	7.			
8. Car and truck expenses	8.			
9. Commissions and fees	9.			
10. Contract labor	10.			
11. Depletion	11.			
12. Depreciation and section 179 expense deduction	12.			
13. Employee benefit programs	13.			
14. Insurance (other than health)	14.			
15. Interest - mortgage (paid to banks, etc.)	15.			
16. Interest - other	16.			
17. Legal and professional services	17.			
18. Office expense	18.			
19. Pension and profit-sharing plans	19.			
20. Rent or lease - vehicles, machinery, and equipment	20.			
21. Rent or lease - other business property	21.			
22. Repairs and maintenance	22.			
23. Supplies (not included in cost of goods sold)	23.			
24. Taxes and licenses	24.			
25. Travel	25.			
26. Total meals and entertainment	26.			
26a. Nondeductible meals and entertainment	26a.			
26b. Deductible meals and entertainment	26b.			
27. Utilities	27.			
28. Wages (less employment credits)	28.			
29. Other expenses	29.			
30. Energy efficient commercial buildings deduction (Form 7205)	30.			
31. Total expenses	31.			

Profit/ (loss)				
32. Tentative profit (loss)	32.	50,000	50,000	
33. Expenses for business use of home	33.			
34. Net profit or (loss)	34.	50,000	50,000	

Cost of Goods Sold				
35. Inventory - Beginning of year	35.			
36. Purchases	36.			
37. Labor	37.			
38. Materials	38.			
39. Other costs	39.			
40. Goods available for sale (sum of lines 34-38)	40.			
41. Inventory - End of year	41.			

Form 1040	Federal Tax Projection Worksheet 1 - Tax Computation	2024 & 2025
PROJECTION DATE: OCTOBER 14, 2025		

Name: **SAMUEL J SALARIO JR & KARIN B HOPPMANN** Taxpayer Identification Number: XXXXXXXXXX

		2024	2025	Differences
		MFJ	MFJ	
Filing Status		2	2	
Dependents		2	2	
Income	1. Salaries and wages	149,276	149,276	
	2. Interest income	58,608	58,608	
	3. Dividend income	3,478	3,478	
	4. Taxable state/local refunds			
	5. Alimony received			
	6. Business income/loss	50,000	50,000	
	7. Capital gain/loss	-3,000	-3,000	
	8. Other gains/losses			
	9. Taxable IRA distributions			
	10. Taxable pensions and annuities			
	11. Schedule E income/loss	524,551	270,000	-254,551
	12. Farm income/loss			
	13. Unemployment benefits			
	14. Taxable social security benefits			
	15. Other income			
		16. Total income	782,913	528,362
Adjustments	17. Moving expenses			
	18. Deductible part of self-employment tax	18,141	18,606	465
	19. SEP/SIMPLE/Qualified plans deductions	30,000	30,000	
	20. Self-employed health insurance deduction			
	21. Penalty on early withdrawal of savings			
	22. Alimony paid			
	23. IRA deductions SEE TPW IRA WRK		0	
	24. Student loan interest deduction			
	25. Other adjustments			
		26. Adjusted gross income	734,772	479,756
Deductions	27. Medical			
	28. State/local income or sales taxes	2,046	2,046	
	29. Real estate taxes			
	30. Personal property taxes			
	31. Total State/Local taxes. Add lines 28 - 30	2,046	2,046	
	32. State/Local taxes allowed. From Itemized Deductions State/Local Taxes Phaseout Worksheet, Line 6.	2,046	2,046	
	33. Other taxes			
	34. Interest			
	35. Contributions	148	148	
	36. Casualty losses from a federally declared disaster			
	37. Miscellaneous expenses (including qualified disaster loss)	39,500		-39,500
	38. Allowable itemized deductions	41,694	2,194	-39,500
	39a. Standard deduction	68,700	31,500	-37,200
39b. Reserved for future use				
	40a. Deduction taken	68,700	31,500	-37,200
40b. Deductions for working Americans and seniors				
41. Subtract line 40 from line 26	666,072	448,256	-217,816	
42. Qualified business income deduction	737	0	-737	
43. Taxable income	665,335	448,256	-217,079	

Form 1040	Federal Tax Projection Worksheet 2 - Tax Computation	2024 & 2025
PROJECTION DATE: OCTOBER 14, 2025		

Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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		2024	2025	Differences
Filing Status		MFJ	MFJ	
44. Taxable income from TPW page 1, line 43	44.	665,335	448,256	-217,079
45. Tax on taxable income CG TAX	45.	173,540	97,480	-76,060
46. Taxes from Forms 4972, 8814, and add'l taxes	46.			
47. Alternative minimum tax	47.			
48. Add lines 45, 46, and 47	48.	173,540	97,480	-76,060
49. Foreign tax credit	49.			
T 50. Child and dependent care credit	50.			
a 51. Education credits	51.			
x 52. Retirement savings credit	52.			
53. Credit for the elderly	53.			
C 54. Child tax credit/credit for other dependents	54.		0	
o 55. Energy Efficient Home Improvement Credit	55.			
m 56. Previously owned clean vehicles credit (Form 8936)	56.			
p 57. New clean vehicles credit (Form 8936)	57.			
u 58. Mortgage interest credit	58.			
t 59. D.C. first-time homebuyer credit	59.			
a 60. Residential Clean Energy Credit	60.			
t 61. Adoption credit	61.			
i 62. General business credit	62.			
o 63. Prior year minimum tax credit	63.			
n 64. Other credits	64.			
65. Total credits	65.			
66. Net tax liability	66.	173,540	97,480	-76,060
67. Self-employment tax	67.	36,282	37,212	930
68. Tax on unreported tips	68.			
69. Tax on IRA or qualified plans	69.			
70. Household employment taxes	70.			
71. First-time homebuyer credit repayment	71.			
72. Reserved	72.			
73. Additional Medicare Tax	73.	4,140	4,140	
74. Net Investment Income Tax	74.	2,217	8,731	6,514
75. Other taxes	75.			
76. Total tax	76.	216,179	147,563	-68,616
77. Income tax withheld	77.	24,561	24,561	
78. Estimated tax payments	78.	117,000	123,200	6,200
79. Earned income credit	79.			
80. Additional child tax credit	80.		0	
81. Reserved	81.			
82. Reserved	82.			
83. Other payments	83.	95,000		-95,000
84. Total payments	84.	236,561	147,761	-88,800
85. Net tax due/refund	85.	-20,382	-198	20,184
86. Marginal Tax Rate - Ordinary Income	86.	35.0%	32.0%	
87. Marginal Tax Rate - Capital Income	87.	20.0%	15.0%	
88. Effective Tax Rate	88.	32.0%	33.0%	

Form 1040	Federal Tax Projection Worksheet - Traditional IRA Deduction	2025
PROJECTION DATE: OCTOBER 14, 2025		

Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number [REDACTED]
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2025 Traditional IRA Deduction

	Taxpayer	Spouse
1. Covered by a retirement plan? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Next: If "No" is checked on line 1 (both if married filing jointly), skip lines 2 - 6, enter \$7000 (\$8000 if age 50 or over) on line 7 and go to line 8		
2. Enter the amount shown below for the 2025 filing status		
<ul style="list-style-type: none"> • Single, head of household, or married filing separately and lived apart for all of 2025, enter \$87,000 • Married filing joint or qualifying surviving spouse, enter \$143,000. But if Line 1 is checked "No" (either column), enter \$240,000 for the person not covered by a plan • Married filing separately and lived with spouse at any time in 2025, enter \$10,000 	143,000	143,000
3. Add the amounts on TPW lines 1 - 13 and 15. Do not include foreign earned income, housing exclusion, 8815 exclusion or 8839 exclusions	528,362	528,362
4. Add the amounts on TPW lines 17 - 22, 25a, and 25b. Do not include foreign housing deduction.	48,606	48,606
5. Subtract line 4 from line 3. Enter the result in both columns. If this amount is equal to or more than line 2, none of the IRA contributions are deductible. Stop here	479,756	479,756
6. Subtract line 5 from line 2 in each column. If the result is \$10,000 or more (\$20,000 MFJ or QSS and covered by an employer plan) enter \$7000 (\$8000 age 50 or more) on line 7 and go to line 8 for that column		
7. Multiply line 6 by the percentage that applies. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, round \$498.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.		
<ul style="list-style-type: none"> • MFJ/QSS and covered by employer plan, multiply line 6 by .30 (.35 if 50 or older) • All others, multiply line 6 by .70 (.80 if 50 or older) 		
8. Enter wages and other earned income for TPW, minus TPW line 18 and 19. Do not reduce wages by any loss from self-employment		
9. Enter the traditional IRA contributions to be made for 2025		
10. Enter the smallest of line 7, 8, or 9. If line 8 is less than line 10, for the higher income spouse line 10 equals their line 8 portion that represents compensation. For the lower income spouse, line 10 is equal to line 8 minus the higher income spouse's line 10		

Taxpayer copy

Form 1040	Tax Projection Worksheet - Child Tax Credit/ODC Worksheets	2025
PROJECTION DATE: OCTOBER 14, 2025		

Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number [REDACTED]
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Child Tax Credit/Credit for Other Dependents - Federal Tax Projection Worksheet, Page 2, Line 54

1. Number of qualifying children with the required social security number: _____ x \$2200. Enter the result.	1. _____
2. Number of qualifying other dependents: <u>2</u> x \$500. Enter the result.	2. <u>1,000</u>
3. Add lines 1 and 2.	3. <u>1,000</u>
4. Enter the amount from Federal Tax Projection Worksheet, Page 1, line 26	4. <u>479,756</u>
5. Enter the total of any foreign income and/or housing exclusion/deduction from Federal Tax Projection Worksheet, Page 1, line 15	5. _____
6. Add lines 4 and 5.	6. <u>479,756</u>
7. Enter \$400,000 if married filing jointly; \$200,000 if single, married filing separately, head of household or qualifying surviving spouse	7. <u>400,000</u>
8. Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Leave line 8 blank. Enter -0- on line 9. <input checked="" type="checkbox"/> Yes. Subtract line 7 from line 6. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000	8. <u>80,000</u>
9. Multiply the amount on line 8 by 5% (.05). Enter the result.	9. <u>4,000</u>
10. Subtract line 9 from line 3. If zero or less, stop here ; you cannot take this credit.	10. <u>0</u>
11. Enter the amount from Federal Tax Projection Worksheet, Page 2, line 48.	11. _____
12. Add the amounts from Federal Tax Projection Worksheet, Page 2, lines 49, 50, 51, 52 & 53, plus lines 55, 56 and 57	12. _____
13. Subtract line 12 from line 11.	13. _____
14. Child tax credit/credit for other dependents. Enter the smaller of line 10 or line 13 here and on Federal Tax Projection Worksheet, Page 2, line 54	14. _____

Additional Child Tax Credit - Federal Tax Projection Worksheet, Page 2, Line 80

1. Enter the amount from line 10 of the Child Tax Worksheet above	1. _____
2. Enter your child tax credit from Federal Tax Projection Worksheet, Page 2, line 54	2. _____
3. Subtract line 2 from 1. If zero, stop; you cannot take this credit	3. _____
4. Multiply the number of qualifying children from line 1 of the Child Tax Credit Worksheet above by \$1,700	4. _____
5. Enter the smaller of line 3 or line 4	5. _____
6. Enter your total earned income	6. _____
7. If line 6 is less than \$2,500, leave line 7 blank and enter -0- on line 8. Otherwise, subtract \$2,500 from the amount on line 6	7. _____
8. Multiply the amount on line 7 by 15% (.15) and enter the result. If you have three or more qualifying children: If line 8 is equal to or more than line 5, skip lines 9-14 and enter the amount from line 5 on line 15. Otherwise, go to line 9. If you have less than three qualifying children: If line 8 is zero, stop; you cannot take the additional child tax credit. Otherwise, skip lines 9-14 and enter the smaller of line 5 or 8 on line 15.	8. _____
9. Enter your projected social security, Medicare, and Additional Medicare taxes from Form W-2, boxes 4 and 6. Also include any Additional Medicare Tax on Medicare wages, and one-half of any Additional Medicare Tax on self-employment income	9. _____
10. Enter the amount from Federal Tax Projection Worksheet, Page 1, line 18 plus any unreported social security and Medicare tax included on Federal Tax Projection Worksheet, Page 2, line 68	10. _____
11. Add lines 9 and 10	11. _____
12. Enter the amount from Federal Tax Projection Worksheet, Page 2, line 79, plus any excess social security w/h included on line 82	12. _____
13. Subtract line 12 from line 11. If the result is zero or less, enter -0-	13. _____
14. Enter the larger of line 8 or line 13	14. _____
15. Additional child tax credit. Enter the smaller of line 5 or line 14 here and on Federal Tax Projection Worksheet, Page 2, line 80	15. _____

Form 1040	Tax Projection Worksheet - OBBBA Deductions PROJECTION DATE: OCTOBER 14, 2025	2025
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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2025 Itemized Deductions State/Local Taxes Phaseout Worksheet

1. Enter the amount from TPW, line 26 without any Sec. 911, 931, and 933 exclusions	1.	479,756
2. Subtract \$500,000 (\$250,000 if MFS) from line 1.	2.	0
3. Multiple line 2 by 30%	3.	
4. Subtract line 3 from \$40,000 (\$20,000 if MFS). Enter the greater of the result or \$10,000 (\$5,000 if MFS)	4.	40,000
5. Total State/Local Taxes from TPW, line 31	5.	2,046
6. Enter the lesser of line 4 or line 5 here and on TPW, line 32.	6.	2,046

2025 Deductions for working Americans and seniors

1. Enter the amount from TPW, line 26 without any Sec. 911, 931, and 933 exclusions	1.	479,756	
2. Subtract \$150,000 (\$300,000 if MFJ) from line 1. Round down to the nearest \$1,000	2.	179,000	
3. Multiple line 2 by 10%	3.	17,900	
4. Enter amount of qualified tips	4.		
5. If line 4 is greater than line 3, subtract line 3 from line 4. Otherwise, enter 0. This is the deduction for qualified tips.	5.		0
6. Enter amount of qualified overtime	6.		
7. If line 6 is greater than line 3, subtract line 3 from line 6. Otherwise, enter 0. This is the deduction for qualified overtime.	7.		0
8. Subtract \$100,000 (\$200,000 if MFJ) from line 1. Round up to the nearest \$1,000	8.	280,000	
9. Multiple line 8 by 20%	9.	56,000	
10. Enter the amount of qualified car loan interest	10.		
11. If line 10 is greater than line 9, subtract line 9 from line 10. Otherwise, enter 0. This is the deduction for qualified car loan interest	11.		0
12. Subtract \$75,000 (\$150,000 if MFJ) from line 1.	12.	329,756	
13. Multiple line 12 by 6%	13.	19,785	
14. If taxpayer or spouse are 65 or older enter \$6,000. If both are over 65 enter \$12,000.	14.	0	
15. Subtract line 13 amount from line 14 for each qualified taxpayer. This is the deduction for seniors	15.		0
16. Deduction for working Americans and seniors. Add lines 5, 7, 11, and 15. Enter the result on TPW, line 40b.	16.		0

Form 1040	Tax Projection Worksheet - Tax Using Capital Gains Rates	2025
PROJECTION DATE: OCTOBER 14, 2025		

Name: **SAMUEL J SALARIO JR & KARIN B HOPPMANN** Taxpayer Identification Number: XXXXXXXXXX

	Regular	AMT
1. Enter taxable income (TPW or TPW Foreign Earned Income Tax Worksheet)	448,256	342,756
2. Enter your qualified dividends	514	514
3. Enter net capital gain and qualified dividends elected to be included in investment income		
4. Enter the total amount of net capital gain from disposition of investment property		
5. Subtract line 4 from line 3. If zero or less, enter -0-	0	
6. Subtract line 5 from line 2. If zero or less, enter -0-	514	514
7. Enter net capital gain. (Excess of net lt capital gains over net st capital losses)		
8. Enter the smaller of line 3 or line 4		
9. Subtract line 8 from line 7. If zero or less, enter -0-	0	0
10. Add lines 6 and 9	514	514
11. Enter the sum of the projected Unrecaptured Section 1250 gain and Net 28% gain		
12. Enter the smaller of line 9 or line 11		
13. Subtract line 12 from line 10	514	514
14. Subtract line 13 from line 1. If zero or less, enter -0-	447,742	
15. Enter: \$48,350 if single or married filing separately; \$96,700 if married filing jointly or qualifying surviving spouse; \$64,750 if head of household.	96,700	
16. Enter the smaller of line 1 or 15	96,700	
17. Enter the smaller of line 14 or line 16	96,700	
18. Subtract line 10 from line 1. If zero or less, enter -0-	447,742	
19. Enter the smaller of line 1 or \$197,300 (\$394,600 if MFJ or QSS)	394,600	
20. Enter the smaller of line 14 or line 19	394,600	
21. Enter the larger of line 18 or line 20	447,742	
22. Subtract line 17 from line 16. This amount is taxed at 0% If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44.		
23. Enter the smaller of line 1 or line 13	514	
24. Enter the amount from line 22 (if line 22 is blank, enter -0-)	0	
25. Subtract line 24 from line 23. If zero or less, enter -0-	514	
26. Enter \$533,400 if Single; \$300,000 if Married filing separately; \$600,050 if Married filing jointly or Qualifying surviving spouse; \$566,700 if Head of household	600,050	
27. Enter the smaller of line 1 or line 26	448,256	
28. Add lines 21 and 22	447,742	
29. Subtract line 28 from line 27. If zero or less, enter -0-	514	
30. Enter the smaller of line 25 or line 29	514	
31. Multiply line 30 by 15%	77	
32. Add lines 24 and 30 If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.	514	
33. Subtract line 32 from line 23.	0	
34. Multiply line 33 by 20% (.20) If Unrecaptured Section 1250 Gain, is zero/blank, skip lines 35 through 40 and go to line 41.	0	
35. Enter the smaller of line 9 or the Unrecaptured Section 1250 gain		
36. Add lines 10 and 21		
37. Enter the amount from line 1 above		
38. Subtract line 37 from line 36. If zero or less, enter -0-		
39. Subtract line 38 from line 35. If zero or less, enter -0-		
40. Multiply line 39 by 25% (.25) If Net 28% Rate Gain, is zero (or blank), skip lines 41 through 43 and go to line 44.		
41. Add lines 21, 22, 30, 33 and 39		
42. Subtract line 41 from line 1		
43. Multiply line 42 by 28% (.28)		
44. Figure the tax on the amount on line 21	97,403	
45. Add lines 31, 34, 40, 43, and 44	97,480	
46. Figure the tax on the amount on line 1	97,568	
47. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 45 or line 46 here and on the Tax Projection Worksheet 2, line 45	97,480	

Form 1040	Federal Tax Projection - Add'l Medicare, Net Investment Income Tax	2025
PROJECTION DATE: OCTOBER 14, 2025		

Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number [REDACTED]
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Additional Medicare Tax (Form 8959)

1. Taxpayer medicare wages and tips from Form W-2, box 5	1.			
2. Spouse medicare wages and tips from Form W-2, box 5	2.	179,776		
3. Taxpayer self-employment income from Schedule SE, Part I, line 6	3.	530,198		
4. Spouse self-employment income from Schedule SE, Part I, line 6	4.			
5. Total earned income	5.		709,974	
6. Enter \$200,000 (\$250,000 if married filing jointly, \$125,000 if married filing separately)	6.		250,000	
7. Earned income subject to the Additional Medicare Tax. Subtract line 6 from line 5. If zero or less, enter -0-	7.		459,974	
8. Additional Medicare Tax on Earned Income. Multiply line 7 by 0.9% (0.009) and enter on the Tax Projection Worksheet line 73	8.		4,140	

Additional Medicare Tax Withholding (From Form(s) W-2). Enter on the Tax Projection Worksheet, line 77, income tax withheld _____

Tax on Net Investment Income (Form 8960)

1. Taxable interest	1.			58,608
2. Ordinary dividends	2.	3,478		
3. Annuities	3.			
4. Rental real estate, royalties, partnerships, S Corps, trusts, trades or businesses	4.	270,000		
5. Net gains on disposition of property (other than property held in an active trade or business)	5.			
6. Reserved	6.			
7. Other modifications to investment income	7.			
8. Total investment income. Combine lines 1 through 7	8.		332,086	
9. Adjusted gross income	9.		479,756	
10. Foreign earned income exclusion	10.			
11. Deductions allocable to excluded income	11.			
12. Subtract line 11 from line 10	12.			
13. Modified adjusted gross income. Add lines 9 and 12	13.		479,756	
14. Enter \$200,000 if single or head of household; \$250,000 if married filing jointly or qualifying surviving spouse; \$125,000 if married filing separately	14.		250,000	
15. Subtract line 14 from line 13. If zero or less, enter -0-	15.		229,756	
16. Enter the smaller of line 8 or line 15. If zero or less, enter -0-	16.		229,756	
17. Net Investment Income Tax. Multiply line 16 by 3.8% (.038) and enter on the Tax Projection Worksheet line 74	17.		8,731	

Taxpayer copy

Form 1040	Federal Tax Projection - Projected Versus Actual Comparison Report	2024
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Name SAMUEL J SALARIO JR & KARIN B HOPPMANN	Taxpayer Identification Number <div style="background-color: black; width: 100px; height: 15px;"></div>
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	2024 Projected		2024 Actual		Differences
		MFJ / 2		MFJ / 2	
Filing Status / Dependents					
1. Salaries and wages	1.	149,333		149,276	-57
2. Interest income	2.	25,129		58,608	33,479
3. Dividend income	3.	6,527		3,478	-3,049
4. Taxable state/local refunds	4.				
5. Alimony received	5.				
6. Business income or loss	6.	50,000		50,000	
7. Capital gain or loss	7.	-3,000		-3,000	
8. Other gains or losses	8.				
9. Taxable IRA distributions	9.				
10. Taxable pensions and annuities	10.				
11. Schedule E gains or losses	11.	220,000		524,551	304,551
12. Farm income or loss	12.				
13. Unemployment compensation	13.				
14. Taxable social security	14.				
15. Other income	15.				
16. Total income	16.	447,989		782,913	334,924
17. Deductible part of self-employment tax	17.	19,318		18,141	-1,177
18. SEP, SIMPLE, or qualified plans	18.			30,000	30,000
19. Self-employed health insurance	19.				
20. Alimony paid	20.				
21. IRA deductions	21.				
22. Student loan interest deduction	22.				
23. Other adjustments	23.				
24. Adjusted gross income	24.	428,671		734,772	306,101
25. Medical	25.				
26. Taxes	26.	15,560		2,046	-13,514
27. Interest	27.				
28. Contributions	28.			148	148
29. Casualty losses	29.				
30. Miscellaneous expenses	30.			39,500	39,500
31. Total itemized deductions	31.	10,000		41,694	31,694
32. Standard deduction	32.	29,200		68,700	39,500
33. Itemized or standard deduction taken	33.	29,200		68,700	39,500
34. Taxable income before Qual Bus Inc Ded (QBID)	34.	399,471		666,072	266,601
35. Qualified Bus Income Deduction	35.			737	737
36. Taxable income	36.	399,471		665,335	265,864
37. Tax on taxable income	37.	82,719		173,540	90,821
38. Taxes from Forms 4972, 8814, and additional taxes	38.				
39. Alternative minimum tax	39.				
40. Foreign tax credit	40.				
41. Child care credit	41.				
42. Other credits, including GBCs	42.				
43. Total credits	43.				
44. Net tax liability	44.	82,719		173,540	90,821
45. Self-employment taxes	45.	38,635		36,282	-2,353
46. Other taxes	46.	11,628		6,357	-5,271
47. Total tax	47.	132,982		216,179	83,197
48. Income tax withheld	48.	31,649		24,561	-7,088
49. Estimated tax payments and prior year overpayment	49.	101,600		117,000	15,400
50. Earned income credit	50.				
51. Additional child tax credit	51.				
52. Other payments	52.	0		95,000	95,000
53. Total payments	53.	133,249		236,561	103,312
54. Net tax due/-refund	54.	-267		-20,382	-20,115
55. Marginal tax rate	55.	32.0%		35.0%	

Tax Return History Report - Page 1

2024

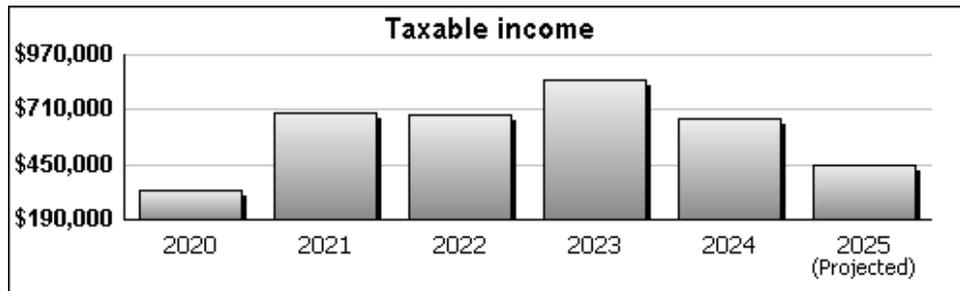
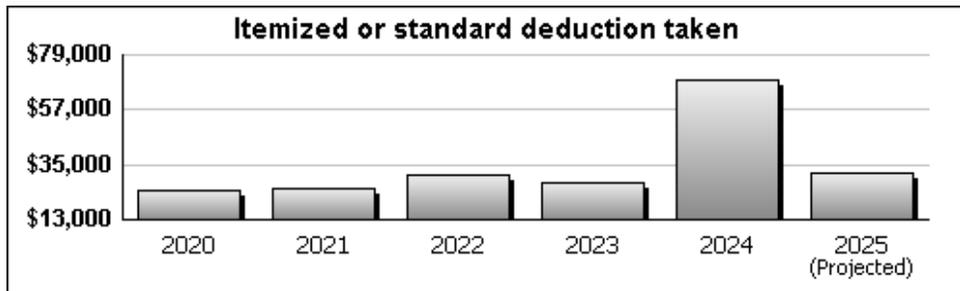
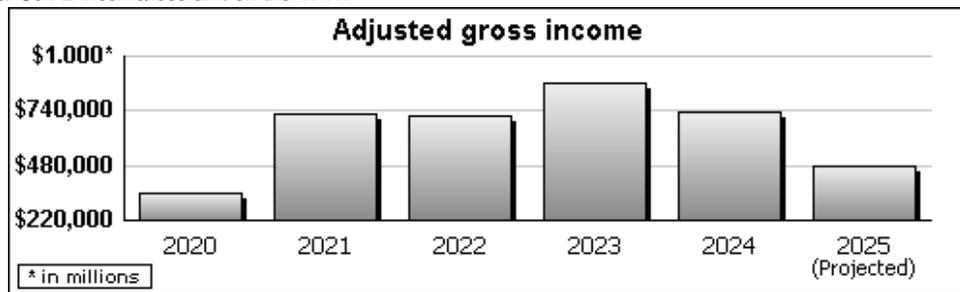
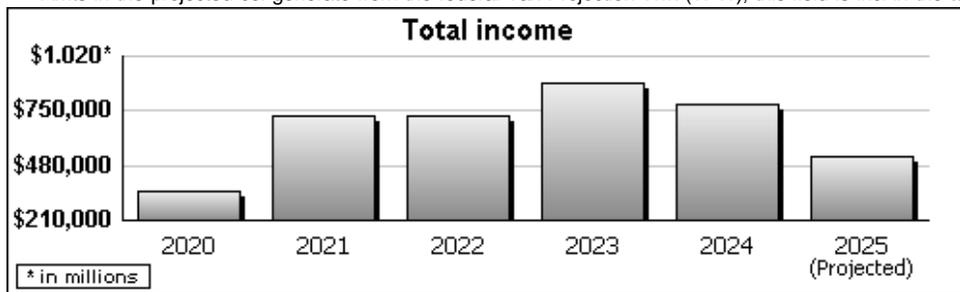
Form **1040**

Name **SAMUEL J SALARIO JR & KARIN B HOPPMANN**

Taxpayer Identification Number

	2020	2021	2022	2023	2024	2025 PROJECTED
	MFJ	MFJ	MFJ	MFJ	MFJ	MFJ
Filing Status						
Salaries and wages	345,228	491,317	465,339	196,448	149,276	149,276
Interest income	20	75,003	78,959	25,129	58,608	58,608
Dividend income	1,173	2,113	6,753	6,527	3,478	3,478
Business income/loss				50,000	50,000	50,000
Capital gains/losses	6,753	152,950	-3,000	-3,000	-3,000	-3,000
Other gains/losses						
IRA distributions, pensions, annuities						
Rent, royalty, farm rental income						270,000
Partnership/S corp income				614,888	524,551	*
Estate or trust income						*
Farm income/loss						
Other income/loss			172,199			
Total income	353,174	721,383	720,250	889,992	782,913	528,362
Total adjustments	300		2,306	15,802	48,141	48,606
Adjusted gross income	352,874	721,383	717,944	874,190	734,772	479,756
Allowable itemized deductions	2,413	2,569	30,795	10,000	41,694	2,194
Standard deduction	24,800	25,700	25,900	27,700	68,700	31,500
Itemized or standard deduction taken	24,800	25,700	30,795	27,700	68,700	31,500
Exemptions						
Taxable income before Qual Bus Inc Ded	328,051	695,683	687,149	846,490	666,072	448,256
Qual Bus Inc Ded		4	46	20	737	
Taxable income	328,051	695,679	687,103	846,470	665,335	448,256

* Amts in the projected col generate from the federal Tax Projection Wrk (TPW); this field is incl in the total Sch E income/loss amt on the TPW.



Form **1040**

Tax Return History Report - Page 2

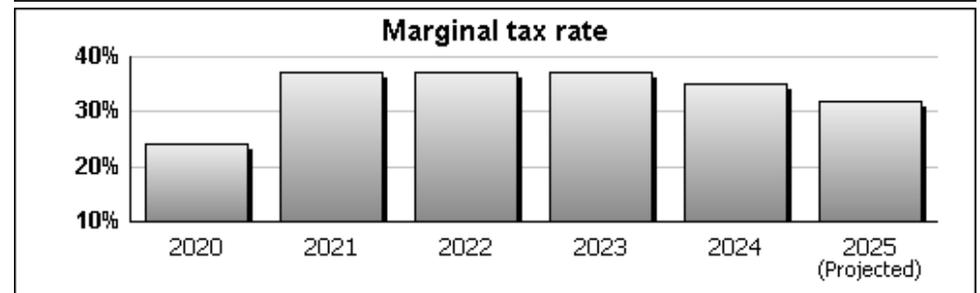
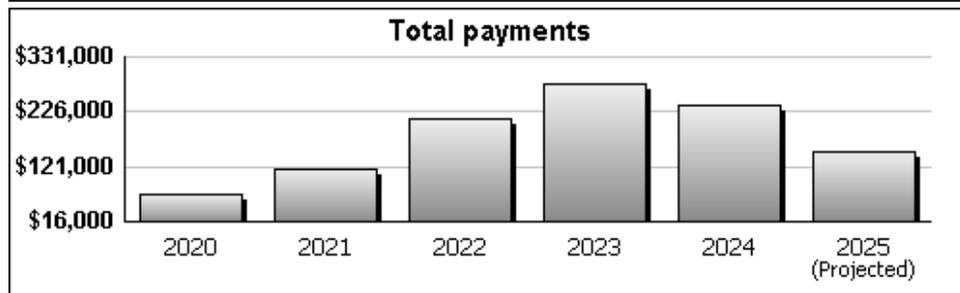
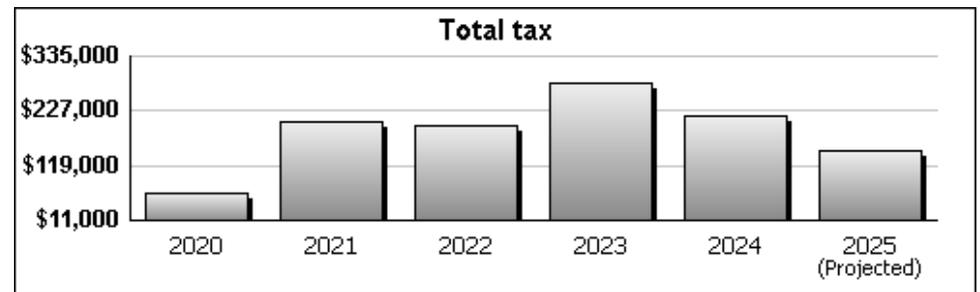
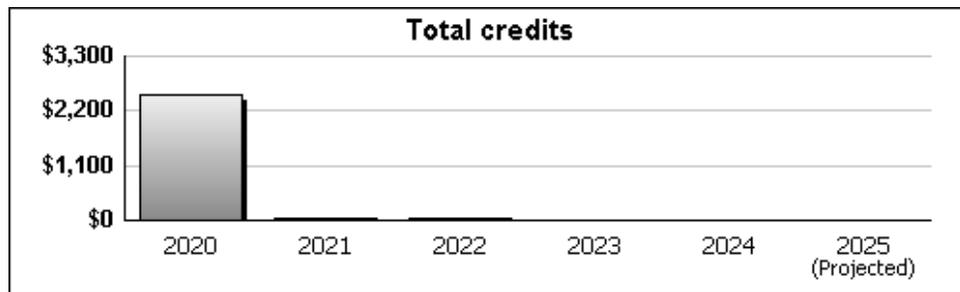
2024

Name **SAMUEL J SALARIO JR & KARIN B HOPPMANN**

Taxpayer Identification Number

	2020	2021	2022	2023	2024	2025 PROJECTED
Taxable income	328,051	695,679	687,103	846,470	665,335	448,256
Tax on taxable income and Form 8962	66,412	191,660	187,967	242,623	173,540	97,480
Alternative minimum tax						
Total credits	2,528	43	58			
Net tax liability	63,884	191,617	187,909	242,623	173,540	97,480
Self-employment taxes			4,612	31,603	36,282	37,212
Other taxes	1,350	12,320	6,954	6,306	6,357	12,871
Total tax	65,234	203,937	199,475	280,532	216,179	147,563
Income tax withheld	65,041	116,061	84,134	31,649	24,561	24,561
Estimated tax payments			108,500	181,252	117,000	123,200
Other payments	3,609		18,330	66,000	95,000	
Total payments	68,650	116,061	210,964	278,901	236,561	147,761
Total due/-refund	-3,416	87,876	-11,489	1,631	-20,382	-198
Penalties and interest		3,488	1,987	401		
Net tax due/-refund	-3,416	91,364	-9,502	2,032	-20,382	-198
Refund applied to estimated tax payments	3,416		9,502		20,382	
Refund received						
Marginal tax rate	24.0%	37.0%	37.0%	37.0%	35.0%	32.0%
Effective tax rate	20.0%	29.0%	29.0%	33.0%	32.0%	33.0%

Taxpayer copy



Form **1040** | **Reconciliation Worksheet - Taxable Income & Tax** | **2024**

Name SAMUEL J SALARIO JR & KARIN B HOPPMANN Taxpayer Identification Number XXXXXXXXXX

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

Filing Status MARRIED FILING JOINTLY Tax Pct Total Tax (In 27) divided Total Taxable Income (In 19) 26.0%
 Tax Method QUALIFIED DIVIDENDS & CAPITAL GAIN TAX WORKSHEET

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:
 Tax using capital gains rates Tax using Ordinary rates Tax savings

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	664,821	35.0%	173,437	\$487,450 - \$731,200	66,379
Capital Income	514	20.0%	103	\$731,200 +	
Capital Income - 1250		%			
Capital Income - 1202		%			

*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates

	(a) Taxable Income	(b) Tax*
1. 10% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$23,200	1a. 23,200	1b. 2,323
2. 12% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$71,400	2a. 71,100	2b. 8,535
3. 22% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$106,750	3a. 106,750	3b. 23,479
4. 24% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$182,850	4a. 182,850	4b. 43,884
5. 32% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$103,550	5a. 103,550	5b. 33,136
6. 35% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$243,750	6a. 177,371	6b. 62,080
7. 37% rate	7a.	7b.
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7	8a. 664,821	8b. 173,437

Income taxed at capital gains rates

9. 0% capital gains rate	9a.	9b.
10. 15% capital gains rate	10a.	10b.
11. 20% capital gains rate NO MAXIMUM TAXABLE INCOME PER THIS BRACKET	11a. 514	11b. 103
12. 25% capital gains rate Unrecaptured Section 1250 Gain	12a.	12b.
13. 28% capital gains rate Small business stock, collectibles	13a.	13b.
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13	14a. 514	14b. 103

Total taxable income

15. Total ordinary taxable income. Enter the amount from line 8a.	15. 664,821
16. Total capital gains taxable income. Enter the amount from line 14a.	16. 514
17. Add lines 15 and 16.	17. 665,335
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.
19. Taxable income reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17.	19. 665,335

Total tax

20. Total ordinary tax. Enter the amount from line 8b.	20. 173,437
21. Total capital gains tax. Enter the amount from line 14b.	21. 103
22. Tax on child's interest and dividend.	22.
23. Tax on lump-sum distribution.	23.
24. Other taxes.	24.
25. Add lines 20 through 24.	25. 173,540
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26.
27. Total tax reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.	27. 173,540

Form **1040****Electronic Filing - PDF Attachment Report****2024**

Name

SAMUEL J SALARIO JR & KARIN B HOPPMANN

Taxpayer Identification Number

Title	Attachment Source	Proforma
FEDERAL ATTACHMENTS: FORM 8949 EXCEPTION TO REPORTING <ENTER NAME>	S:\DATA\CLIENTS ACTIVE\SALARIO JR, SAMUEL J AND KARIN B HOPPMANN\2024\ELECTRONIC FILE ATTACHMENTS-DO NOT MOVE\AT TACH TO 8949 - PERSHING #4046.PDF	NO
ESAQTPEARNINGS	(AUTOMATICALLY ATTACHED)	N/A

Taxpayer copy

Schedule A

FL SUPREME COURT CASES

Case #	Case Name	Attorneys Involved	Comments
SC2025-0757	<i>ARC Global Investments II, LLC v. Trump Media & Technology Corp.</i>	<p>(1) Kevin P. Jacobs (kjacobshomerbonner.com) and Christopher J. King (cking@homerbonner.com), Homer Bonner Jacobs Ortiz, P.A., 1200 Four Seasons Tower, 1441 Brickell Avenue, Miami, FL 33131</p> <p>(2) Adam L. Schwartz and Andrew T. Figueroa, Vedder Price (FL), LLP, 600 Brickell Avenue, Suite 1500, Miami, FL 33131, aschwartz@vedderprice.com and afigueroa@vedderprice.com, 786-741-3200 (Opposing Counsel)</p>	pending on jurisdiction; not argued
SC2024-0024	<i>Tatlici v. Tatlici</i>	<p>(1) Robert J. Hauser, Sniffen & Spellman, P.A., 605 N. Olive Avenue, 2nd Floor, West Palm Beach, FL 33401, rhauser@sniffenlaw.com, 561-721-4000 (Opposing Counsel)</p> <p>and (2) Manuel Farach, Mrachek, Fitzgerald, Rose, Knopka, Thomas & Weiss, P.A., 505 S. Flagler Drive, Suite 600,</p>	jurisdiction declined; not argued

		West Palm Beach, FL 33401, mfarach@mrachek-law.com , 561-721-1343.	
SC2023-0271	<i>Sanket Vyas, Etc., Et Al. Vs Siddhartha Pagidipati, et al</i>	Andrew James Ghekas aghekas@anthonyandpartners.com Anthony & Partners, LLC 100 S. Ashley Drive, Suite 1600 Tampa, Florida 33602 813-273-5616 Paul Thanasides paul@mcintyrefirm.com Garrett S. Severson garrett@mcintyrefirm.com Jorge E. Callaos jcallaos@mcintyrefirm.com McIntyre Thanasides Bringgold Elliott Grimaldi Guito & Matthews, P.A. 500 E. Kennedy Blvd., Suite 200 Tampa, Florida 33602 Steven L Brannock sbrannock@bbsappeals.com Brannock Humphries & Berman 1111 W. Cass Street, Suite 200 Tampa, Florida 33606	
SC2022-1050	<i>Planned Parenthood of Southwest & Central Florida, et al v. State Of Florida, et al</i>	Office of the Attorney General The Capitol, PL-01 Tallahassee, Florida 32399 Benjamin J. Stevenson (bstevenson@aclufl.org) ACLU Foundation of Florida 3 W. Garden St., Ste. 712	

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<p>SC2012-0644</p>	<p><i>Richard Masone v. City of Aventura</i></p>	<p>Nancy G. Linnan nlinnan@CFJBLaw.com CARLTON FIELDS JORDEN BURT, P.A. 215 South Monroe Street Suite 500 Tallahassee, FL 32301-1866 (850) 224-1585</p> <p>Harry "Chip" Morrison, Jr. Florida League of Cities, Inc. 301 South Bronough Street, Suite 300 Tallahassee, Florida 32302-1757 (850) 222-9684</p> <p>Joseph H. Lang, Jr. (jlang@carltonfields.com) Carlton Fields, P.A. 4221 W. Boy Scout Blvd., Suite 1000 Tampa, FL 33607 (813) 229-4253</p>	

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SC2012-1471	<i>City of Orlando, Florida v. Michael Udowychenko, et al</i>	<p>Joseph Hagedorn Lang, Jr., Esq. CARLTON FIELDS JORDEN BURT, P.A. 4221 West Boy Scout Blvd., Ste. 1000 Tampa, FL 33607 jlang@CFJBLaw.com</p> <p>Edward G. Guedes, Esq. Michael S. Popok, Esq. John J. Quick, Esq. WEISS SEROTA HELFMAN PASTORIZA COLE & BONISKE, P.L.</p>	

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SC2023-0946	<i>Avatar Properties, Inc. v Norman Gundel, et. al.</i>	<p>Jessica Slatten (jessica@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>KRISTIN A. NORSE (knorse@kmf-law.com) STUART C. MARKMAN (smarkman@kmf-law.com) BRANDON K. BRESLOW (bbreslow@kmf-law.com) KYNES MARKMAN & FELMAN, P.A. Post Office Box 3396 Tampa, FL. 33601 (813) 229-1118</p> <p>Joseph H. Lang, Jr. (jlang@carltonfields.com) Carlton Fields, P.A. 4221 W. Boy Scout Blvd., Suite 1000 Tampa, FL 33607 (813) 229-4253</p> <p>Daniel Fleming (dfleming@jpfirm.com) J.D. Zarate (jdzarate@jpfirm.com) JOHNSON POPE BOKOR RUPPEL & BURNS LLP 401 E. Jackson Street, Suite 3100 Tampa, Florida 33602 (813) 225-2500</p>	

[SC2023-0682](#)

*Advisory Opinion to the
Attorney General Re: Adult
Personal Use of Marijuana*

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SC2025-0936	<p><i>Citizens of the State of Florida, etc. v. Florida Public Service Commission, et al.</i></p>	<p>Jason Gonzalez (jason@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Alan Lawson (alan@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Robert E. Minchin III (bob@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p>	

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SC2015-1224	<i>William Clark, et al. v. State of Florida, et al</i>	<p>Georgiana Holmes Georgiana.Holmes@ocfl.net</p> <p>Assistant County Attorney ORANGE COUNTY ATTORNEY'S OFFICE 201 S. Rosalind Avenue, Third Floor P.O. Box 1393 Orlando, Florida 32802-1393 Telephone: (407) 836-7320</p> <p>Robert Dietz Robert.Dietz@myfloridalegal.com</p> <p>Assistant Attorney General 501 E. Kennedy Blvd., Suite 1100 Tampa, FL 33602-5242 Tel: (813) 233-2880</p>	
SC2023-1392	<i>Advisory Opinion to the Attorney General re: Limiting Government Interference with Abortion</i>	<p>Nathan A. Forrester (nathan.forrester@myfloridalegal.com) Senior Deputy Solicitor General Office of the Attorney General State of Florida</p>	

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<p>SC2025-0289</p>	<p><i>LULAC Florida, Inc., et al v. Florida Public Service Commission, et al</i></p>	<p>Jason Gonzalez jason@lawsonhuckgonzalez.com 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Alan Lawson alan@lawsonhuckgonzalez.com 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Paul C. Huck, Jr.</p>	

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<p>SC2023-0271</p>	<p><i>Vyas, etc., et al. v. Pagidipati, et al.</i></p>	<p>Paul Thanasides (paul@mcintyrefirm.com) Garrett S. Severson (garrett@mcintyrefirm.com) Jorge E. Callaos (jcallaos@mcintyrefirm.com) Mcintyre Thanasides 500 E. Kennedy Blvd., Suite 200 Tampa, FL 33602 (813) 223-0000</p> <p>John A. Anthony (janthony@anthonyandpartners.com) Nicholas Lafalce (nlafalce@anthonyandpartners.com) S. Scott Stephens (sstephens@anthonyandpartners.com) Anthony & Partners LLC 100 S. Ashley Drive, Suite 1600 Tampa, FL 33602</p>	

6th District Court of Appeal

Case #	Case Name	Attorneys Involved	Comments
6D2023-0427	<i>M. G. M., a Minor, By and Through Troy Don Mclehany as Parent and Natural Guardian; R. S. M. v. Robert R. Grigsby, IV, et al</i>	<p>STEVEN L. BRANNOCK, ESQ. (sbrannock@bhappeals.com) Brannock Humphries & Berman 1111 W. Cass Street, Ste. 200 Tampa, FL 33606 (813) 223-4300</p> <p>DARYL J. KRAUZA BRADLEY R. GOULD DEAN, MEAD, MINTON & MOORE 1903 S. 25th Street Fort Pierce, FL 34947 drauza@deanmead.com</p> <p>MARK N. MILLER SANDRA G. SHEETS KATHERINE SULTENFUSS SCHICHTEL GRAYROBINSON One Lake Morton Drive Lakeland, FL 33801 mark.miller@gray-robinson.com sandra.sheets@grayrobinson.com</p> <p>PETERSON & MYERS, P.A. P.O. Box 24628 Lakeland, FL 33802 JDCserve@petersonmyers.com</p> <p>MICHAEL S. SINGER, ESQ. msinger@comitersinger.com DARYL KRAUZA, ESQ.</p>	

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6D2025-2743	<i>State of Florida v. Joshua E. Badillo</i>	<p>Jessica Slatten jessica@lawsonhuckgonzalez.com 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p>	

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5 th District Court of Appeal			
Case #	Case Name	Attorneys Involved	Comments
5D2024-2459	<i>IAP Worldwide Services, Inc. v. Adel Y. Al Ghanem</i>	<p>Jeffrey Zaiger jzaiger@zlrp.com Judd Linden jlinden@zlrp.com Alison Baker abaker@zlrp.com Zaiger Linden Roberti & Pepe LLC 125 Park Avenue, 25th Floor New York, New York 10017 (917)-572-7701</p> <p>Phillip S. Howell (phowell@gallowaylawfirm.com) David T. Burr (dburr@gallowaylawfirm.com) Galloway, Johnson, Tompkins, Burr & Smith 400 N. Ashley Drive, Suite 1000 Tampa, FL 33602</p> <p>Jason D. Sternberg jasonsternberg@quinnemanuel.com Quinn Emanuel Urqhart & Sullivan LLP 2601 S. Bayshore Drive, Suite 1550 Miami, FL 33133</p> <p>Alex H. Loomis (alexloomis@quinnemanuel.com) 111 Huntington Avenue, Suite 520 Boston, MA 02199</p>	

5D2014-3495	<i>William Clark, et al v. State of Florida</i>	<p>Joseph H. Lang, Jr. (jlang@cfjblaw.com) CARLTON FIELDS JORDEN BURT, P.A. Corporate Center Three at International Plaza 4221 W. Boy Scout Boulevard P.O. Box 3239 Tampa, FL 33601-3239 (813) 223-7000</p> <p>Ted L. Hollander, Esq. (tedhollander@theticketclinic.com) 1580 South Federal Highway Fort Lauderdale, Florida 33316</p> <p>Jason T. Forman, Esq. (attomeyforman@yahoo.com) 633 S. Andrews Avenue Fort Lauderdale, Florida 33301</p> <p>Robert Dietz (robert.dietz@myfloridalegal.com) Assistant Attorney General Office of the Attorney General Tampa Civil Litigation Bureau 501 E. Kennedy Blvd., Suite 1100 Tampa, Florida 33602-5242</p> <p>P. Andrea DeLoach (Andrea.DeLoach@ocfl.net) Assistant County Attorney Orange County Attorney's Office</p>	
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5D2012-3477	<i>Daniel Deighan, et al v. Michael Howard et al</i>	<p>KEVIN P. MCCOY (kmccoy@carltonfields.com) CARLTON FIELDS, P.A. 4221 W. Boy Scout Blvd., Ste. 1000 Tampa, FL 33606 (813)223-7000</p> <p>Allan P. Whitehead, Esq. (awhitehead@fresehansen.com) FRESE, HANSEN, ANDERSON, ANDERSON, HEUSTON & WHITEHEAD, P.A. 2200 Front Street, Suite 301 Melbourne, Florida 32901 (321) 984-3300</p>	

4th District Court of Appeal			
Case #	Case Name	Attorneys Involved	Comments
4D2023-0452	<i>Celsius Holdings, Inc. v. D3M Licensing Group, LLC, Strong Arm Productions USA, Inc., et al.</i>	<p>Alan Lawson (alan@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Paul C. Huck, Jr. (paul@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301</p>	

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<p>4D2025-0849</p>	<p><i>G.T. Construction and Development, Inc. v. Century Tile and Marble, Inc.</i></p>	<p>Jason Gonzalez (jason@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Jessica Slatten (jessica@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Raymond Cordova (raymond@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>John. J. Shahady (jshahady@swlawyers.law) SHAHADY & WURTENBERGER, P.A. 7900 Peters Road, Suite B-200 Fort Lauderdale, FL 33324</p>	

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3rd District Court of Appeal			
Case #	Case Name	Attorneys Involved	Comments
3D2013-0027	<i>David Burstyn, Etc., v. City of Aventura, et al</i>	<p>E.BRUCE JOHNSON (johnson@jambg.com) CHRISTOPHER J. STEARNS (stearns@jambg.com) JOHNSON, ANSELMO, MURDOCH, BURKE, PIPER & HOCHMAN, P.A. 2455 East Sunrise Boulevard, Suite 1000 Fort. Lauderdale, Florida 33304 (954) 463-0100</p> <p>Jason D. Weisser (jweisser@shw-law.com) David M. Kerner (dkerner@shw-law.com) SCHULER, HALVORSON & WEISSER,P.A. 1615 Forum Place, Suite 4-D, Barristers Building West Palm Beach, Florida, 33401</p>	

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<p>3D2023-1545</p>	<p><i>E.M.A., et al v. In Re: Estate Of Malcolm Joel Dorman.</i></p>	<p>Jessica Slatten (jessica@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Jason Gonzalez (jason@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Robert E. Minchin III (bob@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Bruce A. Katzen (bkatzen@klugerkaplan.com) Lauren Fallick (lfallick@klugerkaplan.com) Madeleine E. Gross (mgross@klugerkaplan.com) KLUGER, KAPLAN, SILVERMAN, KATZEN, & LVEINE P.L.</p>	

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<p>3D2005-0913</p>	<p><i>Lewis B. Freeman, v. Intuit, Inc.,</i></p>	<p>Susan S. Lerner</p> <p>David C. Pollack</p> <p>David A. Rothstein</p> <p>Rodger R. Cole</p> <p>Charles M. Rosenberg</p> <p>Joel J. Mitnick</p> <p>John F. Mariani</p> <p>Laurence F. Pulgram</p> <p>Laura Besvinick</p>	<p>)</p>

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3D2013-0026	<i>Jared Margolis, et al., v. City Of Miami Gardens</i>	<p>Jason D. Weisser (jweisser@shw-law.com) David M. Kerner (dkerner@shw-law.com) SCHULER, HALVORSON & WEISSER, P.A. 1615 Forum Place, Suite 4-D, Barristers Building West Palm Beach, Florida, 33401</p> <p>E. BRUCE JOHNSON (johnson@jambg.com) CHRISTOPHER J. STEARNS (stearns@jambg.com) JOHNSON, ANSELMO, MURDOCH, BURKE, PIPER & HOCHMAN, P.A. 2455 East Sunrise Boulevard, Suite 1000 Fort. Lauderdale, Florida 33304 (954) 463-0100</p> <p>Bard D. Rockenbach (bdr@FLAppellateLaw.com) Andrew A. Harris (aah@FLAppellateLaw.com) BURLINGTON & ROCKENBACH, P.A. Courthouse Commons, Suite 430 444 W. Railroad Avenue, West Palm Beach, Florida, 33401</p>	
3D2010-1094	<i>City of Aventura, v. Richard Masone</i>	<p>Joseph H. Lang, Jr. (jlang@cfjblaw.com) Carlton Fields, P.A., Corporate Center Three at International Plaza 4221 W. Boy Scout Boulevard, Suite 1000, Tampa, Florida 33607</p> <p>Bard D. Rockenbach Andrew A. Harris Burlington & Rockenbach, P.A. Courthouse Commons, Suite 430,</p>	

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<p>3D2013-0025</p>	<p><i>Sean P. Blesi, v. Village of Bal Harbour</i></p>	<p>Andrew A. Harris Harris Appeals, P.A. 5220 Hood Rd Ste 201 Palm Beach Gardens, FL 33418-8910 Office: 561-867-9500 Cell: 561-248-5995 andrew@harrisappeals.com</p> <p>Bard D. Rockenbach Burlington & Rockenbach, P.A. 1601 Forum Pl Ste 600 West Palm Beach, FL 33401-8106 Office: 561-721-0400 Cell: 561-662-4030 Fax: 561-721-0465 bdr@flappellatelaw.com</p>	

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3D2024-2322	<p><i>Melissa Azrack, et al v. John M. Mcdonald, et al</i></p>	<p>Jessica Slatten (jessica@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Jason Gonzalez (jason@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Robert E. Minchin III</p>	

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2nd District Court of Appeal			
Case #	Case Name	Attorneys Involved	Comments
2D2025-0367	<i>Avesta Communities, LLC, Rex v. Fred</i>	Michael P. Beltran (Mike@beltranlitigation.com) Beltran Litigation, P.A. 4920 West Cypress St. Suite 104 Pmb 5089 Tampa, FL 33607 813-870-3073	Argued

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2D2011-5077	<i>Charles Lynn Tonge v. State Of Florida</i>	Susan M. Shanahan (Susan.shanahan@myfloridalegal.com) Charles Tonge, #D01789, Reception & Medical Center —Main Unit,	

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<p>2D2012-4204</p>	<p><i>Joseph Aulisio, Cori v. David E. Fisher, et al</i></p>	<p>Robert A. Young (R.Young@GibsonLawFirm299.com) Gibson Law Firm 299 East Stuart Avenue Lake Wales, FL 33853</p> <p>Amanda A. Sansone Joseph H. Lang, Jr. CARLTON FIELDS JORDEN BURT, P.A. 4221 West Boy Scout Blvd., Suite 1000 Tampa, FL 33607 (813) 223-7000</p> <p>Jason D. Weisser, Esq. David M. Kerner, Esq. SCHULER, HALVORSON & WEISSER, P.A. 1615 Forum Place, Suite 4-D Barristers Building West Palm Beach, FL 33401</p> <p>Andrew A. Harris, Esq. BURLINGTON & ROCKENBACH, P.A. Courthouse Commons/Suite 430 444 West Railroad Avenue West Palm Beach, FL 33401 aah@flappellatelaw.com</p> <p>James R. Franklin THE FRANKLIN LAW FIRM, P.A. 343 West Davidson Street,</p>	

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2D2025-0735	<i>United Atlantic Ventures, LLC, Moss, et al v. TMTG Sub, Inc., F/K/A Trump Media & Technology Group Corp., et al</i>	<p>Chris W. Altenbernd (service-caltenbernd@bankerlopez.com) Banker Lopez Gassler P.A. 501 E. Kennedy Blvd., Suite 1700 Tampa, FL 33602 (813) 221-1500</p> <p>Eleanor H. Sills service-esills@bankerlopez.com BANKER LOPEZ GASSLER P.A. 111 North Calhoun Street Tallahassee, Florida 32301</p>	

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2D2025-2791	<i>Postolnikov v. Trump Media & Technology Group Corp., TMTG Sub, Inc., et al</i>	Stephen R Senn Srsservice@petersonmyers.Com 225 East Lemon Street, Ste. 300 Lakeland, FL 33801-4627	

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2D2025-2054	<i>Scruggs v. State Of Florida</i>	Jessica Slatten	

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2D2025-0177	Bisk Education, Inc. v. FSOI LLC	Brian Trujillo (brian@lawsonhuckgonzalez.com) 121 Alhambra Plaza, 10th Floor Coral Gables, FL 33134	

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2D2025-2192	<i>United Atlantic Ventures, LLC, Moss, Et Al v. Trump Media & Technology Group Corp., Digital World Acquisition Corp., et al</i>	<p>Benjamin A. Butzin-dozier Benjamin.Dozier@csvllp.Com Todd R Legon Tlegon@lpflaw.Com William F Rhodes Wrhodes@lpflaw.Com</p>	
2D2022-1329	<i>M. G. M., A Minor, By and Through Troy Don Mcleahany as Parent and Natural Guardian; R. S. M., v. Robert R. Grigsby, IV, et al</i>	<p>NICHOLE M. MOONEY nmooney@bhappeals.com MARC D. CHAPMAN mchapman@bhappeals.com Steven L. Brannock, Esq. sbrannock@bhappeals.com Brannock Humphries & Berman 1111 W. Cass Street, Ste. 200 Tampa, FL 33606 (813) 223-4300</p> <p>MARK N. MILLER, ESQ. mark.miller@gray-robinson.com KATHERINE SULTENFUSS SCHICHTEL katherine.schichtel@grayrobinson.com SANDRA G. SHEETS, ESQ. sandra.sheets@gray-robinson.com GRAYROBINSON, P.A. One Lake Morton Drive Lakeland, Florida 33801 Phone: (863) 284-2200</p> <p>ROBERT S. SWAINE, ESQ. bob@heartlandlaw.com</p>	

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<p>2D2022-3452</p>	<p><i>Hillsborough County v. Karen Jaroch</i></p>	<p>JOSEPH T. EAGLETON (jeagleton@bhappeals.com) BRANNOCK HUMPHRIES & BERMAN 1111 W. Cass Street, Suite 200 Tampa, FL 33606 (813) 223-4300</p> <p>COLLEEN E. O'BRIEN (cobrien@votehillsborough.gov) Hillsborough County Supervisor of Elections Fred B. Karl County Center 601 E. Kennedy Blvd., 16th Floor Tampa, FL 33602</p> <p>RAYMOND T. ELLIGETT, JR. (elligett@belawtampa.com)</p>	

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2D2024-1642	<i>TMTG Sub, Inc., F/K/A Trump Media & Technology Group Corp. v. United Atlantic Ventures, LLC Moss, et al</i>	Christopher J. King (Cking@homerbonner.Com), Kevin P. Jacobs kjacobs@homerbonner.com Andrew Vitali, III avitali@homerbonner.com Homer Bonner Jacobs Ortiz, P.A.,	

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2D2025-2411	<i>Law Offices of Kevin C. Ambler, P. A., Ambler Law Group, et al v. Antonelli,</i>	Caroline May Poor (Caroline@lawsonhuckgonzalez.Com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301	

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<p>2D2024-1634</p>	<p><i>Ambler, D/B/A Ambler Law Group v. Bayfront Same Day Surgery Center, LLC,</i></p>	<p>Caroline May Poor (Caroline@lawsonhuckgonzalez.Com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301</p>	

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<p>2D2025-0314</p>	<p><i>ARC Global Investments II, LLC, Orlando V. Digital World Acquisition Corp., TMTG Sub, Inc., et al</i></p>	<p>Mathew D. Gutierrez (mathew@lawsonhuckgonzalez.Com) 334 Minorca Avenue Coral Gables, Florida 33134</p>	

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2D2024-1231	<i>Spicola v. Lazarus Cleaning Systems, Inc., Lazarus, Et Al</i>	<p>Bryan D. Hull (bhull@bushross.com) Brittnie Burns (bburns@bushross.com) BUSH ROSS, P.A. P.O. Box 3913 Tampa, Florida 33601 (813) 204-6492</p> <p>Rory B. Weiner, Esq. (rweiner@roryweiner.com) Rory B. Weiner, P.A. Lumsden Executive Park 635 West Lumsden Rd. Brandon, FL 33511</p> <p>J. Daniel Clark Clark Martino, P.A. 3407 W. Kennedy Blvd. Tampa, FL 33609</p>	

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2D2024-1871	<p><i>Hillsborough County, Florida v. The School Board of Hillsborough County</i></p>	<p>Jessica Slatten (jessica@lawsonhuckgonzalez.com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Colleen E. O'Brien cobrien@votehillsborough.gov Hillsborough County Supervisor of Elections Office 601 E Kennedy Blvd., 16th Floor Tampa, Florida 33602 (813) 574-1285</p> <p>Kristen M. Fiore kristen.fiore@akerman.com AKERMAN LLP 201 E. Park Avenue, Ste 300 Tallahassee, Florida 32301 (850) 224-9634</p> <p>Jason L. Margolin jason.margolin@akerman.com Keenan Molaskey keenan.molaskey@akerman.com AKERMAN LLP 401 E. Jackson St., Ste 1700 Tampa, FL 33602 (813) 209-5009</p>	

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2D2023-2071	<i>Mayer v. State of Florida</i>	<p>Caroline May Poor (Caroline@lawsonhuckgonzalez.Com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Jay A. Hebert (Hebertlawgroup@hotmail.Com) Andrew B. Hebert Hebert Law Group, P.A. 5250 Ulmerton Road Clearwater, FL 33760</p> <p>Samantha Mcintyre, Asa Kathryn Spurlock, Asa (Sa6.Kathryn.Spurlock@co.Pinellas.FL.Us) State Attorney's Office Sixth Judicial Circuit of Florida P.O. Box 17500 Clearwater, FL 3376-0500</p> <p>Christopher Manon (Christopher.Manon@myfloridalegal.Com) Office Of the Attorney General State Of Florida 3507 E. Frontage Road, Suite 200</p>	Argued

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2D2023-1034	<i>Davidson V. Dees, Charmarthy, Et Al</i>	<p>Caroline May Poor (Caroline@lawsonhuckgonzalez.Com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Kevin C. Ambler (kevin@amblerlaw.com) AMBLER LAW GROUP 400 North Tampa Street Park Tower, Suite 1500 Tampa, FL 33602 813-275-9100</p> <p>Richard A. Harrison (rah@harrisonpa.com) Richard A. Harrison P.A. 400 N. Ashley Drive Suite 2600 Tampa, FL 33602</p> <p>Joseph N. Perlman P.A. (joe@perlmanlawfirm.com) 28461 U.S. Highway 19 N. Clearwater, FL 33761-2516</p> <p>Megan D. Widmeyer (megan@widmeyerlaw.com) Law Offices of Megan D. Widmeyer P.A. One East Broward Blvd. Suite 700 Fort Lauderdale, FL 33391</p> <p>Michael Hildebrandt (michaelh@yourfloridalegalhelp.com) Hildebrandt Law Firm, LLC 10300 49th St, N., # 207</p>	

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2D2024-1780	<i>Arc Global Investments, li, LLC, Orlando V. Digital World Acquisition Corporation, Et Al.</i>	<p>Caroline May Poor (Caroline@lawsonhuckgonzalez.Com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Mathew D. Gutierrez (mathew@lawsonhuckgonzalez.Com) 334 Minorca Avenue Coral Gables, Florida 33134 (850) 825-4334</p> <p>Kevin P. Jacobs kjacobs@homerbonner.com Christopher J. King cking@homerbonner.com HOMER BONNER JACOBS ORTIZ, P.A. 1200 Four Seasons Tower 1441 Brickell Avenue Miami, Florida 33131 (305) 350-5100</p> <p>Adam L. Schwartz aschwartz@vedderprice.com Andrew T. Figueroa afigueroa@vedderprice.com VEDDER PRICE (FL), LLP 600 Brickell Avenue Suite 1500 Miami, Florida 33131 P. (786) 741 3200</p> <p>Chris Oprison chris.oprison@dlapiper.com Jody Stafford jody.stafford@dlapiper.com DLA PIPER LLP (US) 200 South Biscayne Boulevard, Suite 2500</p>	

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2D2022-4153	<p><i>Tampa Business Broker, Inc.</i> <i>V. Sunergy Solar, LLC</i></p>	<p>Caroline May Poor (Caroline@lawsonhuckgonzalez.Com) 101 E. College Avenue, 5th Floor Tallahassee, Florida 32301 (850) 825-4334</p> <p>Rebecca L. Castaneda Rebecca@castfl.com The Castaneda Law Firm, PLLC 506 N. Armenia Ave. Tampa, FL 33609</p> <p>Liben Amedie liben@libenlaw.com Athanasios Poulakidas The Liben Law Firm 777 S. Harbour Island Blvd Ste. 940 Tampa, FL 33602</p>	

<p>2D2022-2569</p>	<p><i>Kaya Nyati Ventures, LLC, et al v. Manatee County</i></p>	<p>JOSEPH T. EAGLETON (jeagleton@bhappeals.com) BRANNOCK HUMPHRIES & BERMAN 1111 W. Cass Street, Suite 200 Tampa, FL 33606 (813) 223-4300</p> <p>MICHAEL P. BELTRAN (mike@beltranlitigation.com) BELTRAN LITIGATION, PA 1101 E Cumberland Ave #712 Tampa, FL 33602 (813) 870-3073</p> <p>Douglas E. Polk, Jr. (douglas.polk@mymanatee.org) Manatee County Attorney's Office 1112 Manatee Ave. W., Suite 969, Bradenton, FL 34205</p>	
<p>2D2025-1560</p>	<p><i>Mumford v. State Of Florida</i></p>	<p>Caroline May Poor Caroline@lawsonhuckgonzalez.Com Susan S. Lopez (Mailprocessingstaff@sao13th.Com) State Attorney's Office 419 N. Pierce Street Tampa, Fl 33602-4022</p> <p>Morris D. Purcell, Jr. (Chip@mdpurcell.Com) Law Offices Of M.D. Purcell, Jr. 777 S. Harbour Island Blvd., Suite 320 Tampa, Fl 33602</p> <p>Office Of The Attorney General (Crimapptpa@myfloridalegal.Com) 3507 E. Frontage Rd., Suite 200</p>	

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2D2021-3823	AVATAR PROPERTIES, INC. VS NORMAN GUNDEL, ET AL.	<p>Daniel Fleming (dfleming@jpfirm.com) J.D. Zarate (jdzarate@jpfirm.com) JOHNSON POPE BOKOR RUPPEL & BURNS LLP 401 E. Jackson Street, Suite 3100 Tampa, Florida 33602 (813) 225-2500</p> <p>Joseph H. Lang, Jr. (jlang@carltonfields.com) CARLTON FIELDS, P.A. 4221 W. Boy Scout Boulevard Tampa, Florida 33607 (813) 223-7000</p> <p>Kenneth G. Turkel (kturkel@bajocuva.com) Bajo Cuva Cohen & Turkel, P.A. 100 North Tampa Street, Suite 1900 Tampa, Florida 33602-5853</p> <p>J. Daniel Clark (dclark@clarkmartino.com) CLARK & MARTINO, P.A. 3407 W. Kennedy Boulevard Tampa, Florida 33609 (813) 879-0700</p> <p>J. Carter Andersen (candersen@bushross.com) Harold Holder (hholder@bushross.com) BUSH ROSS, P.A. 1801 Highland Avenue</p>	

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1st District Court of Appeal			
Case #	Case Name	Attorneys Involved	Comments
1D2022-2423	<i>Jerry Torres, as a candidate for Member of Congress from Florida, District 14 v. Sean Shaw; Thomas Hodges; and the Florida Democratic Party</i>	Ashley Davis ashley.davis@dos.myflorida.com Douglas M Smith dsmith@lawfla.com Jared Douglas Kahn jkahn@pinellas.gov Joseph T Eagleton jeagleton@bbsappeals.com Mark Herron mherron@lawfla.com	
1D2025-1364	<i>Gainesville Regional Utility Authority v. City of</i>	Jessica Statten (jessica@lawsonhuckgonzalez.com)	

Gainesville, Florida, a municipal subdivision of the State of Florida, and Kim A. Barton, in her official capacity as the Supervisor of Elections etc.

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1D2022-2201	<i>Jerry Torres, as a candidate for member of Congress from Florida, District 14 v. Sean Shaw; Thomas Hodges; Florida Democratic Party; Cord Byrd, in his official capacity as</i>	<p>Ashley Davis ashley.davis@dos.myflorida.com Jared Douglas Kahn jkahn@pinellas.gov Mark Herron mherron@lawfla.com Bradley R. McVay Bradley.McVay@myfloridalegal.com Robert Brazel brazelr@hcfl.gov</p>	

US Supreme Court			
Case #	Case Name	Attorneys Involved	Comments
No. 24-43	West Virginia, et al., Petitioners v. B. P. J., By Her Next Friend and Mother, Heather Jackson	<p>Kelly Caswell Morgan Bailey & Wyant, PLLC 500 Virginia St. E. Suite 600 P.O. Box 3710 Charleston, WV 25337 kmorgan@baileywyant.com Ph: 3043454222</p>	

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<p>No. 24-539</p>	<p>Kaley Chiles, Petitioner v. Patty Salazar, in Her Official Capacity as Executive Director of the Colorado Department of Regulatory Agencies, et al.</p>	<p>James A. Campbell <i>Counsel of Record</i> Alliance Defending Freedom 44180 Riverside Parkway Lansdowne, VA 20176 jcampbell@adflegal.org Ph: 571-707-4655 Party name: Kaley Chiles</p> <p>John J. Bursch Alliance Defending Freedom 440 First Street, NW Suite 600 Washington, DC 20001 jbursch@adflegal.org Ph: (616) 450-4235 Party name: Kaley Chiles</p> <p>Attorneys for Respondents Shannon Wells Stevenson <i>Counsel of Record</i> Colorado Department of Law 1300 Broadway 10th Floor Denver, CO 80203 shannon.stevenson@coag.gov Ph: 720-508-6000 Party name: Patty Salazar, et al.</p> <p>Other Attorneys D. John Sauer <i>Counsel of Record</i></p>	

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Writing Sample 1

No. 22-842

IN THE
Supreme Court of the United States

THE NATIONAL RIFLE ASSOCIATION OF AMERICA,
Petitioner,

v.

MARIA T. VULLO,
Respondent.

*On Writ of Certiorari to the United States Court of
Appeals for the Second Circuit*

**BRIEF OF HEARTBEAT INTERNATIONAL,
INC. AS *AMICUS CURIAE* IN
SUPPORT OF PETITIONER**

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TABLE OF CONTENTS

TABLE OF AUTHORITIES	iii
INTEREST OF <i>AMICUS CURIAE</i>	1
SUMMARY OF THE ARGUMENT.....	2
ARGUMENT	4
I. Public officials are chipping away at the freedom to think and speak by using private proxies to suppress disfavored ideas.	4
A. Officials increasingly wield the power of office to coerce private actors to censor those with disfavored ideas.....	5
B. When officials wield expansive regulatory power or exercise significant discretion, the potential for coercion is especially strong.....	10
C. Official censorship by private proxy is a dangerous threat to First Amendment freedoms.....	13
II. The Court should reaffirm that that the First Amendment prohibits all official efforts—obvious and subtle—to coerce private actors to suppress free speech.....	16

A. This Court should hold that the individual’s First Amendment rights supersede government speech seeking to suppress them.	16
B. The Court should reject the Second Circuit’s four-factor test and reaffirm that <i>Bantam Books</i> requires a fact- and context-specific analysis of whether an official’s actions are coercive.	21
1. Under <i>Bantam Books</i> , whether an official has coerced private censorship is a fact- and context-specific inquiry.	22
2. The Second Circuit’s test excludes highly probative facts from consideration.	24
C. This Court should caution lower courts to be skeptical when public officials seek to enforce the heckler’s veto.	31
CONCLUSION.	33

TABLE OF AUTHORITIES

Cases

<i>303 Creative LLC v. Elenis</i> , 600 U.S. 570 (2023).....	4, 14, 17
<i>Bantam Books, Inc. v. Sullivan</i> , 372 U.S. 58 (1963).....	2–3, 5–6, 9–10, 13, 15, 17, 22–23, 26, 32
<i>Barr v. American Association of Political Consultants</i> , 140 S. Ct. 2335 (2020).....	19
<i>Bates v. State Bar of Arizona</i> , 433 U.S. 350 (1977).....	13
<i>Bell Atlantic Corporation v. Twombly</i> , 550 U.S. 544 (2007).....	26
<i>Blum v. Yaretsky</i> , 457 U.S. 991 (1982).....	24
<i>Board of Regents of University of Wisconsin System v. Southworth</i> , 528 U.S. 217 (2000).....	18
<i>Brentwood Academy v. Tennessee Secondary School Athletic Association</i> , 531 U.S. 288 (2001).....	24, 27
<i>Brown v. Entertainment Merchants Association</i> , 564 U.S. 786 (2011).....	5

<i>Counterman v. Colorado</i> , 600 U.S. 66 (2022).....	15, 23, 25
<i>Dobbs v. Jackson Women’s Health Organization</i> , 597 U.S. 215 (2022).....	8
<i>Dun & Bradstreet, Inc. v. Greenmoss Builders, Inc.</i> , 472 U.S. 749 (1985).....	13
<i>Elrod v. Burns</i> , 427 U.S. 347 (1976).....	20
<i>Frederick Douglass Foundation, Inc. v. District of Columbia</i> , 82 F.4th 1122 (D.C. Cir. 2023)	1
<i>Kennedy v. Warren</i> , 66 F.4th 1199 (9th Cir. 2023)	6, 8, 13, 22
<i>Lawson v. Murray</i> , 515 U.S. 1110 (1995).....	14
<i>Lugar v. Edmonson Oil Company</i> , 457 U.S. 922 (1982).....	24
<i>Matal v. Tam</i> , 582 U.S. 218 (2017).....	18–19
<i>Missouri v. Biden</i> , 83 F.4th 350 (5th Cir. 2023)	6–7, 9–10, 15, 25
<i>National Institute of Family & Life Advocates v. Becerra</i> , 138 S. Ct. 2361 (2018).....	1

<i>National Rifle Association of America v. Vullo</i> , 49 F.4th 700 (2d Cir. 2022)	6, 11, 13, 16–17, 20–21, 25, 27–28, 31–32
<i>National Socialist Party of America v. Village of Skokie</i> , 434 U.S. 1327 (1977).....	31
<i>New York State Rifle & Pistol Association, Inc. v. Bruen</i> , 597 U.S. 1 (2022).....	17
<i>Norwood v. Harrison</i> , 413 U.S. 455 (1973).....	5
<i>Pleasant Grove City v. Summum</i> , 555 U.S. 460 (2009).....	18–19
<i>Police Department of Chicago v. Mosley</i> , 408 U.S. 92 (1972).....	4
<i>Rust v. Sullivan</i> , 500 U.S. 173 (1991).....	19
<i>Shurtleff v. City of Boston</i> , 596 U.S. 243 (2009).....	17–19
<i>Snyder v. Phelps</i> , 562 U.S. 443 (2011).....	31
<i>Students for Fair Admissions, Inc. v. President & Fellows of Harvard College</i> , 600 U.S. 181 (2023).....	5
<i>Terminello v. City of Chicago</i> , 337 U.S. 1 (1949).....	31

<i>Texas v. Johnson</i> , 491 U.S. 397 (1989).....	13, 31
<i>United States v. Alvarez</i> , 567 U.S. 709 (2012).....	9
<i>United States v. American Library Association</i> , <i>Inc.</i> , 539 U.S. 194 (2003).....	17
<i>VDARE Foundation v. City of Colorado Springs</i> , 11 F.4th 1151 (10th Cir. 2021)	6, 9, 13
<i>Volokh v. James</i> , 656 F. Supp. 2d 431 (S.D.N.Y. 2023)	15
<i>Walker v. Texas Division, Sons of Confederate</i> <i>Veterans, Inc.</i> , 576 U.S. 200 (2015).....	18
<i>Widmar v. Vincent</i> , 454 U.S. 263 (1981).....	13

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<i>Bank of America boots charity serving</i> <i>impoverished Ugandans under vague ‘risk</i> <i>tolerance’ policies</i> , Alliance Defending Freedom (Aug. 22, 2023)	15

George A. Moscaro, <i>Administrative Browbeating & Insurance Markets</i> , 68 VILL. L. REV. 579 (2023).....	11, 12
Julie Andersen Hill, <i>Regulating Bank Reputation Risk</i> , 54 GA. L. REV. 523 (2020).....	11, 12
<i>Largest commercial banks in the United States in 2022, by revenue</i> , Statista.....	14
Liz Rappaport, <i>Wall Street's New Watcher</i> , WALL ST. J. (Oct. 3, 2021).....	12
Michael R. Gordon, <i>FBI Director Says Covid Pandemic Likely Caused by Chinese Lab Leak</i> , WALL ST. J. (Feb. 28, 2023).....	7
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Nicholas R. Parrillo, <i>Federal Agency Guidance: An Institutional Perspective</i> , ADMIN. CONF. OF THE U.S. (Oct. 12, 2017).....	11
Press Release, <i>Following New Investigation, Warner & Slotkin Press Google on Misrepresentation in Ads Targeted to Users Searching for Abortion Services</i> (Nov. 22, 2022).....	8
Press Release, <i>Warner, Slotkin, Colleagues Urge Action on Misleading Search Results About Abortion Clinics</i> (June 17, 2022).....	8

Summer Ballentine, <i>Chase slammed for clash over GOP event with Donald Trump Jr.</i> , Associated Press News (Nov. 18, 2021)	15
THE FEDERALIST NO. 51 (James Madison).....	21
Viewpoint Diversity Score, <i>2023 Business Index</i> 14 (May 2023)	14
Viewpoint Diversity Score, <i>Instances of Viewpoint- Based De-Banking</i>	15
Will Duffield, <i>Jawboning Against Speech</i> , CATO INST. (Sept. 12, 2022)	6, 9

INTEREST OF AMICUS CURIAE¹

Heartbeat International, Inc. is a § 501(c)(3) non-profit, interdenominational Christian organization whose mission is to support the pro-life cause through an effective network of affiliated pregnancy resource centers. Heartbeat serves approximately 3,400 pro-life centers, maternity homes, and nonprofit adoption agencies in over 80 countries, including more than 2,200 in the United States—making Heartbeat the world’s largest such affiliate network.

This case asks whether the First Amendment allows a public official to intimidate and coerce private actors to suppress speech on matters of public concern. Here, it is gun control, but it could just as easily be pro-life speech. Regrettably, many public officials are hostile to pro-life speech and have violated the First Amendment rights of those expressing pro-life views. *E.g.*, *Nat’l Inst. of Fam. & Life Advocs. v. Becerra*, 138 S. Ct. 2361 (2018); *Frederick Douglass Found., Inc. v. District of Columbia*, 82 F.4th 1122 (D.C. Cir. 2023). And Heartbeat’s own insurance provider recently cancelled its general liability policy, bluntly stating that Heartbeat’s stance on legalized abortion precipitated the move. Heartbeat submits this amicus brief in support of Petitioners because it is keenly interested in protecting itself and the pro-life centers it supports from viewpoint-based censorship.

¹ Pursuant to Supreme Court Rule 37.6, no counsel for any party authored this brief in whole or in part and no entity or person other than amicus curiae, its members, or its counsel made any monetary contribution intended to fund the preparation or submission of this brief.

SUMMARY OF THE ARGUMENT

In *Bantam Books, Inc. v. Sullivan*, 372 U.S. 58, 67–68 (1963), this Court held that when the government coerces a private actor to suppress speech the First Amendment protects, it is accountable for the censorship as if it had suppressed the speech directly. That holding rests on the twin premises that (1) private conduct the government directly or indirectly compels is really the government’s conduct, and (2) because First Amendment freedoms are especially susceptible to subtle invasion, they “must be ringed about with adequate bulwarks.” *Id.* at 66. Government censorship by private proxy jeopardizes free expression just as much as formal censorship.

Identifying coercion requires courts to look at what the government did and ask what it conveyed to the person on the receiving end. *Bantam Books* was clear that the law is concerned with the substance of what the government’s conduct conveyed—not the form in which its message was delivered. Government efforts to coerce come in forms both bold and subtle, and a suggestion of repercussions from an official with expansive and unbridled regulatory power can be every bit as threatening as a heavy-handed demand. As with all state-action questions, context is king.

Judged by that metric, this should have been an easy case. The Superintendent of the New York Division of Financial Services—a powerful regulator with day-to-day supervisory authority over financial institutions and the power to punish them—holds Second Amendment advocacy in contempt. In official guidance memoranda and a press release, she pointed out that many institutions had “ended relationships with the NRA” and “encourage[d]” all others to “review”

their relationships with the NRA and “join” the institutions that had already cut it off. Pet.App.244, 248, 251. Leveraging “social backlash” and implicitly threatening enforcement, she cautioned institutions to consider the “reputational risk” from doing business with the NRA. *Ibid.* Both before and after, she commenced well-publicized enforcement actions against insurers on account of their relationship with the NRA. *Id.* at 207, 214, 218, 223–25 & nn. 25, 31, 37, 47. In response, financial institutions dropped the NRA. *Id.* at 227–29.

By intimidating financial institutions to cancel the NRA, the Superintendent coerced censorship. But the Second Circuit kicked the NRA’s First Amendment case to the curb, doing the exact opposite of what *Bantam Books* says it should have. It’s first misstep was protecting the Superintendent’s “government speech” seeking to censor the NRA rather than safeguarding the NRA’s speech, which is the speech that needed “adequate bulwarks” against government incursion. *Bantam Books*, 372 U.S. at 66. Then, the court elevated the form of the Superintendent’s coercive statements over their substance, saying that because they did not make explicit demands or references to consequences, they passed constitutional muster. And finally, the court endorsed the Superintendent’s use of “public outrage” as the basis for her censorship, granting herpower to censor based on a heckler’s veto she would never enjoy directly.

That approach, which some other Circuits have unfortunately endorsed, turns First Amendment and state-action principles on their head. The First Amendment protects individual speech from the government, not government speech from the individual. This Court’s state-action cases demand a wide-

ranging analysis of all facts in context, not a constricted look at the technical form of the government’s conduct. And a heckler’s veto has never been a basis for suppressing free speech.

If the Second Circuit’s decision stands, more state campaigns of informal censorship will follow. This Court should reverse, making clear that individual speech takes precedence over government speech, coercion claims require courts to analyze all facts in their full context, and government officials cannot use a heckler’s veto as justification for pressuring private actors to censor protected expression.

ARGUMENT

I. Public officials are chipping away at the freedom to think and speak by using private proxies to suppress disfavored ideas.

The Framers recognized that “the freedom to think and speak is among our inalienable human rights,” and “an uninhibited marketplace of ideas” is indispensable to “test and improve our own thinking both as individuals and as a Nation.” *303 Creative LLC v. Elenis*, 600 U.S. 570, 584–85 (2023) (quotation omitted). To shield both from a government convinced it has a monopoly on truth, the First Amendment ensures “that government has no power to restrict expression because of its message, its ideas, its subject matter, or its content.” *Police Dep’t of Chi. v. Mosley*, 408 U.S. 92, 95 (1972). Nonetheless, officials eager to squelch dissent often “test these foundational principles.” *303 Creative*, 600 U.S. at 585. More and more, these tests come from officials who, aware they can’t ban speech outright, browbeat private actors to do the dirty work of censorship on their behalf.

A. Officials increasingly wield the power of office to coerce private actors to censor those with disfavored ideas.

No government official could order a financial institution—or anyone else—to cut ties with a private speaker just because the official disapproves of the speech. The First Amendment denies government the power to “weigh[] the value of a particular category of speech against its social costs and then punish[] that category of speech.” *Brown v. Ent. Merchs. Ass’n*, 564 U.S. 786, 792 (2011). That applies when government coerces private actors to censor speech just like when government censors directly. Where the Bill of Rights is concerned, “[w]hat cannot be done directly cannot be done indirectly.” *Students for Fair Admissions, Inc. v. President & Fellows of Harvard Coll.*, 600 U.S. 181, 230 (2023) (quotation omitted). So government officials are forbidden to “induce, encourage, or promote private persons” to suppress protected speech. *Norwood v. Harrison*, 413 U.S. 455, 465 (1973) (citation omitted).

That means officials cannot use the authority of public office to coerce private actors to suppress protected speech. In *Bantam Books*, this Court held that such coercive conduct threatens free expression as much as direct censorship. 372 U.S. at 66. Because coercion takes forms both bold and subtle, the Court committed to scrutinize official efforts to coerce private censorship rigorously, piercing “through forms to the substance” and favoring private speech over government statements seeking its suppression. *Id.* at 67. The First Amendment demands no less because “[i]t is characteristic of the freedoms of expression in general that they are vulnerable to gravely damaging yet barely visible encroachments.” *Id.* at 66.

Yet many officials are emboldened because the Second, Ninth, and Tenth Circuits have become less vigorous about scrutinizing official bids to jawbone private actors. *E.g.*, *Kennedy v. Warren*, 66 F.4th 1199 (9th Cir. 2023); *VDARE Found. v. City of Colorado Springs*, 11 F.4th 1151 (10th Cir. 2021); *Nat’l Rifle Ass’n of Am. v. Vullo*, 49 F.4th 700 (2d Cir. 2022). As the Nation’s politics have reached a boiling point, some officials are also more willing to push the First Amendment envelope in hopes of silencing the other side, presuming judicial correction will come too late to matter. Regardless, more officials are flexing the muscle of public office to intimidate social media platforms, financial institutions, insurance agencies, and others to suppress ideas.²

The Administration’s full court press to force social media companies like Facebook and Twitter—now “X,” but we still call it Twitter too³—to suppress speech opposing the government’s narrative about COVID-19 is a prime example. The Administration wanted to stifle debate about, among other topics, whether COVID came from a lab in China (it said no), so it deployed the vast authority of the White House, the Surgeon General, and the Centers for Disease Control to do it. See *Missouri v. Biden*, 83 F.4th 350, 360–64 (5th Cir. 2023). Officials from the President on down publicly harangued social media companies, accusing them of giving voice to “misinformation” that was “killing people” and demanding they “take action against misinformation super-spreaders” on their

² See generally Will Duffield, *Jawboning Against Speech*, CATO INST. (Sept. 12, 2022), bit.ly/41NEhjb.

³ Oral Argument Tr. at 12:5–9, *O’Connor-Ratcliff v. Garnier*, No. 22-324, (Oct. 31, 2023) (Sotomayor, J.).

platforms. *Id.* at 363. In private, they systematically monitored social media content, had day-to-day communications with social media companies, insisted that platforms remove posts and block accounts, and demanded they alter policies to censor more posts disputing the official story about COVID’s origin. See *id.* at 360–62. When the Administration thought the companies weren’t responding with sufficient vigor, officials implied serious consequence by asserting that their “concern ... is shared at the highest (and I mean highest) levels of the [White House].” *Id.* at 362.

Understandably, the companies responded with “total compliance,” censoring wide swaths of speakers. *Id.* at 359 & n.1, 361, 363. The Fifth Circuit saw through it—and the case is now before this Court, *Murthy v. Missouri*, No. 23-411—but speech was squelched, and the marketplace of ideas was denied important viewpoints. As it turns out, the Administration didn’t have a monopoly on truth about COVID. That the virus originated in a Chinese lab was not a conspiracy theory; the Nation’s top law-enforcement agency now thinks that’s the most likely explanation.⁴

Legislators aren’t immune to the temptation of leveraging their offices to get private actors to suppress speech. In June 2022, a group of 21 legislators led by Senator Mark Warner and Representative Elissa Slotkin pressured Google to limit the ways

⁴ Michael R. Gordon, *FBI Director Says Covid Pandemic Likely Caused by Chinese Lab Leak*, WALL ST. J. (Feb. 28, 2023), [bit.ly/3S3jg0W](https://www.wsj.com/articles/fbi-director-says-covid-pandemic-likely-caused-by-chinese-lab-leak-11677444000).

people find pro-life pregnancy centers.⁵ Noting they were “especially concern[ed]” after seeing the leaked draft of *Dobbs v. Jackson Women’s Health Org.*, 597 U.S. 215 (2022), the legislators sought Google’s “immediate attention,” demanding that it throttle this content and prepare a response describing each step the company would take to address the legislators’ concerns. Google complied, and Senator Warner took credit, claiming that he forced Google to accede to the legislators’ wishes.⁶ Months later, he and Representative Slotkin were at it again, sending Google another letter implying it had not lived up to its commitments and pressing for a “more expansive, proactive approach” to suppressing pro-life content.⁷

These are not outliers. In 2021, Senator Elizabeth Warren browbeat Amazon to stop advertising books about COVID, accusing it of “unethical, unacceptable, and potentially unlawful” conduct and demanding it answer questions so she could “fully understand Amazon’s role in facilitating misinformation.” *Kennedy*, 66 F.4th at 1204–05. In 2017, a hotel cancelled the conference of a group advocating less immigration after a city mayor wrote the hotel that the city would not condone “hate speech” and was “steadfast in its commitment to the enforcement of Colorado law” protecting individuals from “intimidation” and

⁵ Press Release, Warner, Slotkin, Colleagues Urge Action on Misleading Search Results About Abortion Clinics (June 17, 2022), bit.ly/421J6WB.

⁶ Press Release, Following New Investigation, Warner & Slotkin Press Google on Misrepresentation in Ads Targeted to Users Searching for Abortion Services (Nov. 22, 2022), bit.ly/3tH5jwc.

⁷ *Id.*

“harassment.” *VDARE*, 11 F.4th at 1157. Similar examples abound.⁸

These efforts to compel private actors to squelch speech share significant commonalities. To begin, they are proof of *Bantam Books*’s observation that free speech is “vulnerable to gravely damaging yet barely visible encroachments.” 372 U.S. at 66. The Administration’s most coercive efforts to suppress COVID “misinformation” happened behind closed doors; in different circumstances, no one might have known the real reason posts and accounts were censored.

Further, these examples demonstrate that low-key communications are just as effective at strong-arming the private suppression of speech as explicit, heavy-handed threats. *E.g.*, *Missouri*, 83 F.4th at 378 (“[I]t is rare that coercion is so black and white.”). Neither Senator Warner nor Senator Warren explicitly demanded that Google or Amazon do anything; they made “requests” or asked for “cooperation.” Nor did they explicitly threaten adverse consequences (*e.g.*, prosecution, referral for prosecution, or even bad publicity) if their requests were refused. They obliquely cited laws or mentioned “potentially unlawful” activity. The mere fact that powerful public officials were coupling the significant authority of their office with vague, implicit threats was sufficient to coerce compliance.

No one disputes that public officials can try to persuade private actors that someone’s speech is wrong: Counter-speech is the classic First Amendment answer to wrong or harmful speech. See *United States v. Alvarez*, 567 U.S. 709, 726 (2012). The problem is

⁸ Duffield, *supra* n.2.

using government power to do indirectly what officials are prohibited from doing directly: censoring opposing views.

When the government expressly or by implication pressures a private actor to censor speech, the risk of undue influence looms large. As a matter of persuasion, there's no legitimate reason for a White House official to tell a social media company that censoring posts has attention at the "highest (and I mean highest) levels." *Missouri*, 83 F.4th at 362. The purpose is not to persuade; it is to use the power of office to make the recipient think refusal is not an option. Mischaracterizing such communications as mere attempts to "persuade" gives officials—both those involved and those watching—a green light to censor.

B. When officials wield expansive regulatory power or exercise significant discretion, the potential for coercion is especially strong.

When an official with significant power or discretion relevant to a private actor's interests says, "Jump," the private actor is likely to respond, "How high?" That's how incentives work. The President has immense power and discretion that, depending on how it is exercised, can meaningfully affect Facebook's and Twitter's fortunes, so it is logical that those companies would meet White House insistence with "total compliance," *Missouri*, 83 F.4th at 363. Accord, *e.g.*, *Bantam Books*, 372 U.S. at 68 ("People do not lightly disregard public officers' thinly veiled threats to institute criminal proceedings...").

That reality is especially relevant in a case, like this one, involving financial-services regulation. As

others have shown, those regulators exercise enormous power over the institutions they regulate, subjecting them to ongoing, day-to-day supervision through routine examinations and investigations and possessing robust enforcement powers—cease and desist orders, consent decrees, director and officer bars, and other sticks besides.⁹ Further, because the laws and regulations they enforce are broad and malleable—think “safety and soundness,” for example—much is left to informal judgment. Considering that and the regulators’ expansive powers, financial institutions have unusually strong incentives to regard informal guidance like the Superintendent’s as binding.¹⁰ Ignoring it is not worth the risk.

The concept of “reputational risk[]” that the Superintendent invoked is a good example. *Vullo*, 49 F.4th at 709, 716. This concept includes the idea that regulators can act when “the court of public opinion” might negatively judge an institution based on political, social, or cultural developments.¹¹ Putting to the side that financial regulators have no more competence to gauge the public mood than the man on the street, and that the public mood can often represent a

⁹ Amici Br. of Fin. & Bus. L. Scholars at 10-13, *Nat’l Rifle Ass’n v. Vullo*, No. 22-842 (Mar. 21, 2023); George A. Moscaro, *Administrative Browbeating & Insurance Markets*, 68 VILL. L. REV. 579, 587–90 (2023); Julie Andersen Hill, *Regulating Bank Reputation Risk*, 54 GA. L. REV. 523, 557–61 (2020).

¹⁰ Amici Br. of Fin. & Bus. L. Scholars at 10–12 & n.34, *supra* n.9 (citing and discussing, *inter alia*, Nicholas R. Parrillo, *Federal Agency Guidance & the Power to Bind: An Empirical Study of Agencies & Industries*, 36 YALE J. REG. 165, 174 (2019); Nicholas R. Parrillo, *Federal Agency Guidance: An Institutional Perspective*, ADMIN. CONF. OF THE U.S. (Oct. 12, 2017)).

¹¹ Hill at 555, *supra* n.9; accord *id.* at 535–37.

heckler’s veto, the subjective character of the issue makes reputational risk whatever the regulator—informed by her own political, social, and cultural values and experiences—decides it is.¹²

That malleability confers on regulators wide discretion in determining how regulated entities should behave. Couple that with the fact that the Superintendent of the New York Division of Financial Services may be the most powerful state financial services regulator of all, and you have a recipe for coercion. With expanded jurisdiction in the American financial services capital and broad powers of supervision and enforcement that include criminal investigations and referrals, the Division of Financial Services is an aggressive supervisor and enforcer.¹³ Its first Superintendent after its 2011 expansion earned the moniker “Sheriff of Wall Street.”¹⁴ It’s easy to see how an institution would regard as mandatory the Superintendent’s “guidance” concerning the reputational risk of continuing business relationships with the NRA.

But the more important point is that official statements that may appear anodyne to a person outside a regulatory system would be coercive to a person within it. The context matters immensely because when the motivation for the official’s statement is to suppress speech—not to merely advise someone of

¹² Moscary at 611–12, *supra* n.9; Hill at 592–97, *supra* n.9.

¹³ Hill at 554–56, *supra* n.9; see also Adrienne Harris, N.Y. Dep’t of Fin. Servs., *Department of Financial Services 2022 Annual Report* at 4–5, 19 (June 15, 2023).

¹⁴ Liz Rappaport, *Wall Street’s New Watcher*, WALL ST. J. (Oct. 3, 2021), [bit.ly/4aDCRMi](https://www.wsj.com/articles/wall-streets-new-watcher-1163321000).

rights and liabilities—the statement operates as “a scheme of state censorship effectuated by extralegal sanctions.” *Bantam Books*, 372 U.S. at 72.

C. Official censorship by private proxy is a dangerous threat to First Amendment freedoms.

“First Amendment interests are fragile interests,” *Bates v. State Bar of Ariz.*, 433 U.S. 350, 380 (1977), entitled to “special constitutional solicitude” in service of individual dignity and the marketplace of ideas, *Widmar v. Vincent*, 454 U.S. 263, 276 (1981). But when officials jawbone private actors to suppress speech, courts often excuse it by reading words literally instead of in context, saying the official didn’t make an explicit threat, and deferring to a “right” of “government speech.” *E.g.*, *Kennedy*, 66 F.4th at 1209; *Vullo*, 49 F.4th at 717; *VDARE*, 11 F.4th at 1165. This case is an opportunity to reset first principles in coercion cases so they align with the real world in which politics is zero-sum, citizens respond to incentives, and officials speak softly but carry a big stick. Solicitude is necessary because central First Amendment principles are at stake.

Officials often target matters of public concern. Official attempts to coerce censorship are often leveled at speech on matters of public concern. That speech lies “at the heart of the First Amendment’s protection.” *Dun & Bradstreet, Inc. v. Greenmoss Builders, Inc.*, 472 U.S. 749, 758–59 (1985) (quotation omitted). So when courts mistake unlawful coercion for permissible persuasion—they grant officials license to target and suppress “expression situated at the core of our First Amendment values.” *Texas v. Johnson*, 491 U.S. 397, 411 (1989).

Officials often target unpopular speech. Censoring officials doubtless think they're on the right side of history. Indeed, the Superintendent here invoked "societal backlash against the National Rifle Association" as her motivation. But controversial speech is "where the First Amendment's protections are most needed." *Lawson v. Murray*, 515 U.S. 1110, 1115 (1995) (Scalia, J., concurring). The Court should be wary of "an unfortunate tendency by some to defend First Amendment values only when they find the speaker's message sympathetic." *303 Creative*, 600 U.S. at 602.

Vague corporate policies open the door to speech censorship by regulators. Financial institutions set the stage for regulators to retaliate against people who express disfavored views by adopting vague and subjective "reputational risk" policies and prohibitions on "hate." According to the 2023 Viewpoint Diversity Score Business Index, which measures corporate respect for free speech and religious liberty, 64% of the 75 largest tech and finance companies include these kinds of problematic terms.¹⁵ Most alarmingly, seven of the nation's 10 largest commercial banks—including the top three—maintain "reputational risk" or "hate speech" policies.¹⁶

Some customers have already felt the sting of these vague terms of service. Bank of America invoked a "risk tolerance" policy when it closed the long-

¹⁵ Viewpoint Diversity Score, *2023 Business Index* 14 (May 2023), <https://www.viewpointdiversityscore.org>.

¹⁶ See generally *ibid.*; *Largest commercial banks in the United States in 2022, by revenue*, Statista, <https://www.statista.com/statistics/185488/leading-us-commercial-banks-by-revenue>.

time account of Indigenous Advance, a religious non-profit organization that helps widows and orphans in Uganda.¹⁷ And JPMorgan Chase denied service to an event featuring Donald Trump Jr. for promoting “hate, violence, [and] racial intolerance.”¹⁸ Similar examples abound.¹⁹ These kinds of troublesome policies exist across the financial industry. Coupling them with the expansive power of bank and insurance regulators creates an environment that imperils everyone’s speech, not just the NRA’s.

This targeting chills protected speech. Even where official coercion is directed at speech outside the core of the First Amendment, the risk of chilling expression within it looms large. It’s easy to see how both regulated businesses—concerned about how a public official will react—and individual citizens—concerned about being shut off from social media platforms or essential services—will restrict what they say. *E.g.*, *Missouri*, 83 F.4th 382–83; *Volokh v. James*, 656 F. Supp. 2d 431, 445 (S.D.N.Y. 2023). To prevent officials from causing the “self-censorship of speech that could not be proscribed,” attempts to coerce require careful scrutiny. See *Counterman v. Colorado*, 600 U.S. 66, 75 (2022); *Bantam Books*, 372 U.S. at 66.

¹⁷ *Bank of America boots charity serving impoverished Ugandans under vague ‘risk tolerance’ policies*, Alliance Defending Freedom (Aug. 22, 2023), <https://adflegal.org/press-release/bank-america-boots-charity-serving-impooverished-ugandans-under-vague-risk-tolerance>.

¹⁸ Summer Ballentine, *Chase slammed for clash over GOP event with Donald Trump Jr.*, Associated Press News (Nov. 18, 2021).

¹⁹ Viewpoint Diversity Score, *Instances of Viewpoint-Based De-Banking*, <https://www.viewpointdiversityscore.org/resources/instances-of-viewpoint-based-de-banking>.

II. The Court should reaffirm that that the First Amendment prohibits all official efforts—obvious and subtle—to coerce private actors to suppress free speech.

The Second Circuit’s opinion undermines core First Amendment principles by incentivizing public officials to strong-arm private censorship. Indeed, the opinion tells officials they have a protected right to do so. The opinion teaches officials that courts will excuse coercion by indulging the most innocent explanation of their motives. It advises officials that provided they don’t make direct threats or reference consequences, coercion is fine. And it encourages officials to harness a heckler’s veto when useful to suppress unpopular speech. The Court should reject all this and reverse.

A. This Court should hold that the individual’s First Amendment rights supersede government speech seeking to suppress them.

The Second Circuit’s opinion went gravely wrong as a matter of first principles. It decided that public officials have a First Amendment right to pressure private actors to suppress individual speech. The Court should hold that government enjoys no such right.

The Second Circuit reasoned that when the Superintendent leaned on financial institutions to drop the NRA, she exercised a protected “right” of “government speech.” *Vullo*, 49 F.4th at 715 (“The First Amendment does not forbid her from speaking about her preferred course of action; rather, it gives her the freedom to advocate for it.”). And it gave the

Superintendent’s right of government speech equal treatment with the NRA’s First Amendment rights. Because there were “[t]wo sets of free speech rights” for it to balance, the court perceived a need to “draw fine lines” to avoid over-protecting individual speech at the expense of government speech. See *id.* at 714–15 (quotation omitted).

That false equivalence was the wrong starting point. This Court has never held that the First Amendment protects a government right to advocate for the suppression of individual speech. See *Shurtleff v. City of Boston*, 596 U.S. 243, 268 (2009) (Alito, J., concurring) (citing *United States v. Am. Libr. Ass’n, Inc.*, 539 U.S. 194, 210–11 (2003)). For good reason: The assumption that government exhortations to suppress speech get the same solicitude as individual speech the government wants to suppress turns constitutional priorities upside down. The Bill of Rights guarantees individual liberty against government interference, not government liberty against individual interference. See *N.Y. State Rifle & Pistol Ass’n, Inc. v. Bruen*, 597 U.S. 1, 37 (2022). So “the First Amendment protects *an individual’s right to speak his mind* regardless of whether the government considers his speech sensible.” *303 Creative*, 600 U.S. at 586 (emphasis added), not the other way around.

The idea that “government speech” calculated to squelch individual expression merits the same protection as individual expression invites government officials to pressure private actors to censor. It makes no difference to the silenced citizen whether an official censors speech directly or prods someone else to do it. Formal censorship and “informal censorship” both produce the same unconstitutional results. *Bantam Books*, 372 U.S. at 67–68.

The government-speech doctrine does not justify treating private speech and government exhortations to suppress it as equals. It ensures that the First Amendment’s protections do not hamstring government’s ability to speak in favor of legitimate priorities and programs. *Pleasant Grove City v. Summum*, 555 U.S. 460, 467 (2009). Thus, when the government is promoting or espousing a government priority, the First Amendment doesn’t stop it from taking sides or require that it make space for dissenting views. *E.g.*, *Matal v. Tam*, 582 U.S. 218, 234 (2017).

The government-speech doctrine is not grounded in the notion that government has an unfettered right to advocate for anything, including the suppression of speech it dislikes. It is grounded in the practical realities of governing. “When the government wishes to state an opinion, to speak for the community, to formulate policies, or to implement programs, it naturally chooses what to say and what not to say.” *Shurtleff*, 596 U.S. at 251–52. In those circumstances, “imposing a requirement of viewpoint-neutrality ... would be paralyzing” because government can’t simultaneously advocate its own priorities and dissent from them too. *Tam*, 582 U.S. at 234. “How could a state government effectively develop programs designed to encourage and provide vaccinations, if officials had to voice the perspective of those who oppose this type of immunization?” *Walker v. Tex. Div., Sons of Confederate Veterans, Inc.*, 576 U.S. 200, 207–08 (2015). And if the policy the government advocates is wrongheaded, the political process provides a remedy: vote the government out. See *id.* at 207 (quoting *Bd. of Regents of Univ. of Wis. Sys. v. Southworth*, 528 U.S. 217, 235 (2000)).

Consistent with that framework, this Court has applied the government-speech doctrine to shield officials from the demands of viewpoint neutrality when they administer government programs. For example, the government generally need not make space for all comers when it decides what flags to fly on its buildings, what monuments to erect in its parks, or what private programs to subsidize. *E.g.*, *Shurtleff*, 596 U.S. at 251–52; *Sumnum*, 555 U.S. at 467–69; *Rust v. Sullivan*, 500 U.S. 173 (1991). To say the First Amendment doesn’t regulate how the government makes policy decisions like these is one thing. To say it grants government a special protection to exhort others to suppress protected speech is quite another. See *Rust*, 500 U.S. at 193 (“There is a basic difference between direct state interference with a protected activity and state encouragement of an alternative activity consonant with legislative policy.”) (quotation omitted). “[V]irtually every government action that regulates private speech” would qualify as “government speech,” but “plainly that kind of action cannot fall beyond the reach of the First Amendment.” *Shurtleff*, 596 U.S. at 269 (Alito, J., concurring).

As this Court has warned, the government-speech doctrine “is susceptible to dangerous misuse” precisely because it risks allowing government to “silence or muffle the expression of disfavored viewpoints.” *Tam*, 582 U.S. at 235. Squelching speech the government dislikes—whether by persuasion or coercion—is not a legitimate aim of government: Tolerating speech one dislikes “is life under the First Amendment.” *Barr v. Am. Ass’n of Pol. Consultants*, 140 S. Ct. 2335, 2366 (2020) (Gorsuch, J., concurring). If the government disagrees with speech, government counter-speech, not indirect suppression, is the answer.

Nor does anything about the rationale for the government-speech doctrine imply a government right to advocate the censorship of private speech. While demanding viewpoint neutrality might paralyze everyday government efforts to pursue a policy, the same can't be said of government efforts to convince private actors to suppress speech. A private speaker saying things the government disagrees with on his own time and own dime makes no demands of government, and treating that speech neutrally—*i.e.*, not censoring it—presents no difficulties for government. Further, when the government convinces private actors to suppress speech, the next election is no remedy: The speaker's right to express himself is irreparably damaged the moment it is suppressed. See *Elrod v. Burns*, 427 U.S. 347, 373 (1976) (plurality op.).

The Second Circuit's view that government speech advocating censorship is protected had it looking for ways to excuse the Superintendent's obvious plan to squelch the NRA's speech. Hunting for such explanations, the court conducted extra-record "research" on "corporate social responsibility" and decided "it was reasonable for [the Superintendent] to speak out about the gun control controversy and its possible effect on DFS-regulated entities" because "a business's response to social issues can directly affect its financial stability." *Vullo*, 49 F.4th at 717 & n.14. It likewise accepted without question that the Superintendent enforced the law against insurers who did business with the NRA because they committed "serious insurance law violations." *Id.* at 719. Having made those excuses, the court brushed past any inference that the Superintendent wielded her authority against the NRA simply because she does not like its speech. See *ibid.* Instead of expressing skepticism of

the Superintendent’s conduct, the Second Circuit approached it from a position of judicial deference.

But the Constitution generally—and the First Amendment especially—exist to restrain official conduct, not to excuse it. See THE FEDERALIST NO. 51 at 269 (James Madison) (George W. Carey & James McClelland ed. 2001) (noting the need for external and internal controls on government because government officials are not angels). This Court should make clear that when a public official speaks as a public official, she has no protected right to exhort—let alone directly or indirectly coerce—private actors to suppress free speech, so there is nothing to “balance” against an individual’s right to free speech. That individual right, which the Constitution explicitly protects, takes precedence.

B. The Court should reject the Second Circuit’s four-factor test and reaffirm that *Bantam Books* requires a fact- and context-specific analysis of whether an official’s actions are coercive.

Because it started from the wrong principles, the Second Circuit’s opinion was necessarily wrong about methodology. Perceiving a need to “draw fine lines” to protect government speech and separate “persuasion” from “coercion,” it reduced coercion to a four-factor punch-list: “(1) word choice and tone, (2) the existence of regulatory authority, (3) whether the speech was perceived as a threat, and (4) whether the speech refers to adverse consequences.” *Vullo*, 49 F.4th at 715 (citation omitted). And it treated that list as

exclusive.²⁰ See *ibid.* This Court should reaffirm that determining whether an official has coerced a private actor requires a rigorous assessment of all facts in context, and that multi-factor tests are insufficient.

1. Under *Bantam Books*, whether an official has coerced private censorship is a fact- and context-specific inquiry.

The Second Circuit’s four-factor test is irreconcilable with *Bantam Books*. That decision makes clear that state coercion is not always—or even primarily—explicit and direct, and that any consideration of the question requires a holistic approach.

The main point of *Bantam Books* is this: It was *not* a case of direct or explicit coercion. The Rhode Island commission had no lawful authority over book distributors—no power to supervise their businesses, enforce the obscenity laws, or sanction noncompliance with its requests. See 372 U.S. at 59–60, 68–69. Its letters to distributors did not claim otherwise or explicitly command distributors to take any action; it requested their “cooperation” and reminded them of its duty to recommend prosecution of those who dealt in obscenity. *Id.* at 62. On paper, the commission’s assertion that it was “simply exhort[ing] booksellers and advis[ing] them of their legal rights” and not implicitly suppressing protected speech seemed quite clear, *id.* at 66, and may have survived the Second Circuit’s punch-list approach.

²⁰ Perhaps not in words, but certainly in application, the Ninth Circuit did the same. *Kennedy*, 66 F.4th at 1207–12 (stating the factors are not exclusive but evaluating only those factors).

But this Court did not accept the commission's justification for its actions. It "look[ed] through forms to the substance" and saw that what the commission had really done was "set about to achieve the suppression of publications deemed 'objectionable'." *Id.* at 67. Among other things, it (1) used official stationery, (2) invoked its official charge to educate and investigate regarding obscenity, (3) identified specific publications it wanted off shelves, (4) prompted monitoring of the distributors, and (5) made "thinly veiled threats" that prosecution would follow. *Id.* at 62–63, 67–68. Accordingly, the Court discredited the commission's assertion that it merely intended to "advise[e] the distributors of their legal rights and liabilities" and concluded that it was engaged in "a scheme of state censorship effectuated by extralegal sanctions." *Id.* at 72.

That whole-context analysis makes clear that evaluating a coercion claim demands close examination of all facts and careful attention to how the recipient would understand it. It will be the unusual official who explicitly demands that a private party censor speech or explicitly threatens a consequence. Officials are usually smarter than that. The form of the official's statement—such as the literal meaning of her words and the justification her statement asserts—are far less important than the practical reality of "what the statement conveys to the person on the other end." *Counterman*, 600 U.S. at 74 (quotation omitted).

That context-specific approach is in line with this Court's state-action precedents. When asking whether the state has coerced a private actor for purposes of holding the state responsible for private conduct, the Court has asked—in substance—whether

the conduct is “fairly attributable” to the state. *Brentwood Acad. v. Tenn. Secondary Sch. Athletic Ass’n*, 531 U.S. 288, 295–96 (2001); accord *Blum v. Yaretsky*, 457 U.S. 991, 1004 (1982). So whatever the theory of state action at issue—coercion, significant encouragement, or something else—the question is always a “necessarily fact-bound inquiry.” *Lugar v. Edmonson Oil Co.*, 457 U.S. 922, 939 (1982); *Blum*, 457 U.S. at 1004 (explaining that “the factual setting of each case will be significant”). For that reason, when determining whether the state can be deemed responsible for private conduct, this Court has rejected “rigid simplicity,” *Brentwood Acad.*, 531 U.S. at 295, like the four-factor test the Second Circuit applied here.

In any case where coercion is alleged, there are “a host of facts” and “range of circumstances” that “could point toward the State behind an individual’s face.” *Id.* at 296. Given the delicate First Amendment freedoms at stake, a court reviewing such allegations is duty-bound to consider them all.

2. The Second Circuit’s test excludes highly probative facts from consideration.

Because it reduces coercion to four factors and pulls all other cards off the table, the Second Circuit’s test sidelines a range of highly relevant facts and circumstances from consideration.

a. The test excludes threats implied by context.

A threat need not be explicit to be understood (correctly) as a threat. “I’m going to make you an offer you can’t refuse” is not by itself threatening. But if the context is Vito Corleone saying it with Luca Brasi in tow, the listener knows he has no real choice. Statements by public officials are no different: “[T]he government need not speak its threat aloud if, given the circumstances, it is fair to say the message intimates some punishment.” *Missouri*, 83 F.4th at 381. Depending on the context, a facially neutral statement can readily and legitimately be understood as a threat. *E.g.*, *Counterman*, 600 U.S. at 74.

Because the Second Circuit’s test narrowly focuses on an official statement’s “word choice and tone” and whether the statement “refers to adverse consequences,” *Vullo*, 49 F.4th at 715, it necessarily excludes critical context. Indeed, the court’s analysis of the guidance letters is a case in point. Looking solely at the face of the letters, the court held that they were not coercive because (1) their tone was “even-handed” and “nonthreatening” and (2) they “did not refer to any pending investigations or possible regulatory action.” *Id.* at 717. That “some may have perceived the remarks as threatening” was, as far as the court was concerned, beside the point. *Ibid.*

Consider what that overlooks. A public official with vast supervisory and enforcement powers wrote regulatory guidance, which financial institutions take seriously, to regulated entities on official stationery. She invoked their obligation to manage “reputational risk”—a matter she regulates and can enforce—implied that doing business with the NRA was a

reputational risk, and “encourage[ed]” regulated institutions to evaluate whether they could, consistent with their duty to manage that risk, continue business with the NRA. Both before and after, she announced enforcement actions against regulated institutions based on their business with the NRA.

At the pleadings stage, it is entirely plausible that these were thinly veiled threats assuring financial institutions that compliance was not optional, particularly when viewed in context from the perspective of the financial institutions. See *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 570 (2007). What they communicated to regulated institutions was: “Expect us to come after you if you do business with the NRA.” But because the Second Circuit’s constricted test makes those facts irrelevant, they received no consideration in the court’s analysis.

That gets things exactly backward: Under *Bantam Books*, a court is supposed to “look through forms to the substance” and determine how an official’s statement would be “reasonably understood” by a recipient, 372 U.S. at 67, 68, not look exclusively at the form of the statement and ask whether its words are explicitly threatening. By looking only to form (words used) and ignoring substance (what, in context, they communicated), the Second Circuit’s test wrongly requires an official to explicitly threaten adverse consequences before her statements can be recognized as coercive.

b. The test ignores the extent of the official's regulatory power and discretion.

In a similar way, the Second Circuit's test directs courts to consider "the existence of regulatory authority," *Vullo*, 49 F.4th at 715, but gives no consideration to how much authority the official has or how much discretion she has in wielding it. How the Second Circuit applied the test proves it: It noted in passing that the Superintendent "ha[s] regulatory authority" and stopped there. See *id.* at 717.

That is hardly the complete assessment of the "range of circumstances" the state-action inquiry demands. *Brentwood Acad.*, 531 U.S. at 295. Indeed, with laws and regulations that leave much to interpretation, the Superintendent enjoys considerably more discretion to reward and punish than other regulators.

The extent of a regulator's authority is just as relevant to coercion, if not more so, than the mere fact that regulatory authority exists. If an institution has more to fear from one regulator than another, it is more likely that, in context, statements by the first will be coercive when statements by the second might not. The Second Circuit's test fails to account for this reality.

c. The test is an underinclusive distraction from the ultimate question.

Because coercion hinges on how an official's statements are understood by those to whom they are directed, the Second Circuit's test is destined to miss the forest for the trees. By chopping a fact-dependent question into component pieces and focusing on only some of those pieces, that court mistakes the stated factors for the ultimate issue of whether an official's statement coerced private censorship of protected speech.

Consider some of the facts here that did not fit in the Second Circuit's punch-list consideration of the Superintendent's guidance letters and press release:

- The explicit purpose of the Superintendent's efforts was—as the court acknowledged but accorded no weight—to suppress Second Amendment advocacy: “She plainly favored gun control over gun promotion and sought to convince DFS-regulated entities to sever business relationships with gun promotion groups,” *Vullo*, 49 F.4th at 717;
- The Superintendent worked with Governor Cuomo since 2007, and Governor Cuomo had a longstanding hostility to Second Amendment advocates, Pet.App.198–99 & n.15;
- In September 2017, the Superintendent began an investigation of one insurer based on its business with the NRA, instigated by an advocacy group whose mission is opposing the NRA, *id.* at 206–07;

- The Superintendent’s investigation of Lockton became a matter of public record—known to other financial institutions—in October 2017, *id.* at 207 n.25;
- The Superintendent’s April 2018 guidance letters relied on the malleable concept of reputational risk, using it as cover for squelching disfavored views on gun control, see *supra* Argument I.B;
- The Superintendent has immense regulatory authority and discretion, providing a powerful incentive for regulated entities to accede to her wishes, see *ibid.*;
- Given the unique nature of financial-system regulation, banks and insurers are substantially likely to treat guidance letters as mandatory rather than optional, see *ibid.*;
- The Superintendent followed her guidance letters in May 2018 with the public announcement of regulatory sanctions against Chubb for doing business with the NRA one month later, Pet.App.218;
- After these events, multiple insurers refused to provide coverage for the NRA’s corporate operations, *id.* at 227–28; and
- After these events, multiple banks withdrew their bids to provide banking services to the NRA, *id.* at 228.

Because the Second Circuit's test focuses on four tiles instead of the whole mosaic, these facts received no weight. Yet when viewed as a whole and in context, they make it entirely plausible that the Superintendent coerced regulated institutions to suppress the NRA's speech. Taken together, they tell the story of a powerful regulator who wanted to suppress the NRA's speech, who had been empowered by her Governor to do so, who sent guidance letters that implied enforcement action if regulated institutions failed to drop the NRA, and who coupled those threats with publicly known enforcement actions against institutions that did business with the NRA. Had it considered these facts, the Second Circuit would have had to conclude that financial institutions in New York would have understood the Superintendent's statements to mean that noncompliance was not an option.

* * * *

If left undisturbed, the Second Circuit's narrow, four-factor frame for evaluating coercion incentivizes further official attempts to achieve it. Public officials, like anyone else, respond to incentives. The Second Circuit's how-to manual advises officials that, provided they make no explicit demands and no explicit references to consequences, courts can be expected to look the other way. This Court should reject the Second Circuit's test and make clear that a rigorous examination of all facts in context is required.

C. This Court should caution lower courts to be skeptical when public officials seek to enforce the heckler’s veto.

When she “encouraged” institutions to “review” their relationships with the NRA, the Superintendent invoked “social backlash against the National Rifle Association” and speculated that “increasing public backlash against the NRA and like organizations” will follow. *Vullo*, 49 F.4th at 717. The Second Circuit endorsed her thinking, finding her statements “reasonable” because “general backlash against gun promotion groups ... continues today.” *Ibid.* This judicial approval of the heckler’s veto is extraordinary. This Court should clarify that public outrage can neither excuse nor explain away government coercion of private censorship.

“If there is a bedrock principle underlying the First Amendment, it is that the government may not prohibit the expression of an idea simply because society finds the idea itself offensive or disagreeable.” *Johnson*, 491 U.S. at 414 (collecting cases). After all, speech “may indeed best serve its high purpose when it induces a condition of unrest, creates dissatisfaction with conditions as they are or even stirs people to anger.” *Terminello v. City of Chicago*, 337 U.S. 1, 4 (1949). And the First Amendment protects speech far more offensive than Second Amendment advocacy—if that is offensive—including burning the American flag, *Johnson*, 491 U.S. 397, displaying a swastika, *Nat’l Socialist Party of Am. v. Vill. of Skokie*, 434 U.S. 1327 (1977), and vulgar anti-military protests at a servicemember’s funeral, *Snyder v. Phelps*, 562 U.S. 443 (2011).

By concluding that the “general backlash against gun promotion groups” implicated “reputational risks” that made it “reasonable” for the Superintendent to encourage regulated institutions to cancel the NRA, *Vullo*, 49 F.4th at 717, the court indulged the most innocent possible explanation for the Superintendent’s conduct. But when the government coerces a private actor to censor protected speech, it violates the First Amendment. See *Bantam Books*, 372 U.S. at 68. So excusing that coercion—or assuming it didn’t happen—because the public (or some fraction of it) is angry about the speech is not an option. The only issue is whether the NRA adequately alleged coercion as distinguished from normal regulatory conduct. Sorting that out required asking questions like:

- Did the Superintendent really have a basis to think “general backlash” against the NRA threatened the viability of financial institutions?
- Was she really trying to inform financial institutions of their obligations, or just using her power to censor speech?

Instead, the Second Circuit deferred to her, giving her a free pass to harness a heckler’s veto.

The implications are frightening. Public officials don’t need a regulatory mandate to supervise reputational risk to make the heckler’s veto effective to coerce private censorship. The same “societal outrage against” the NRA could easily threaten hotels that host pro-life conferences, internet service providers who host pregnancy-center websites, and utility companies who provide pregnancy centers with power. Under the Second Circuit’s reasoning, it would be just as easy for police and communications and utility

regulators who don't like pro-life speech to justify enlisting those private actors in suppression: Just write them a memo that asserts a fear of having to respond to disorder at hotels, cyberattacks on internet infrastructure, or vandalism of utility equipment, and "encourage[]" them to "take prompt action" declining to provide service to pro-life organizations. Under the Second Circuit's approach, a court can take judicial notice of the "general backlash," deem the government's decision to raise the issue "reasonable," and move on.

The government could never accomplish that directly. Courts should not indulge the most innocent explanations when government attempts to achieve the same result by indirectly coercing private actors to act. The heckler's veto does not support government efforts to suppress speech, and the Court should reaffirm that here.

CONCLUSION

The Second Circuit's decision should be reversed.

Respectfully submitted,

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JANUARY 2024

Writing Sample 2

SC2023-1392

IN THE SUPREME COURT OF FLORIDA

ADVISORY OPINION TO THE ATTORNEY
GENERAL RE LIMITING GOVERNMENT
INTERFERENCE WITH ABORTION

**INITIAL BRIEF OF SUSAN B. ANTHONY PRO-LIFE AMERICA
IN OPPOSITION TO THE INITIATIVE**

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TABLE OF CONTENTS

	Page
TABLE OF AUTHORITIES.....	iii
IDENTITY AND INTEREST OF OPPONENT.....	1
STATEMENT OF THE CASE AND FACTS.....	2
I. <i>Dobbs</i> and current abortion regulation in Florida	3
II. The proposed amendment and accompanying ballot language	12
SUMMARY OF THE ARGUMENT	18
STANDARD OF REVIEW.....	20
ARGUMENT	21
I. The initiative violates the single-subject requirement of article XI, section 3 because it merges as many as eight separate subjects in a single package, engages in impermissible logrolling, and alters the functions of multiple branches of government	22
A. On its face, the proposed amendment embraces multiple different subjects	26
B. The proposed amendment engages in impermissible logrolling	31
C. The proposed amendment alters the functions of multiple branches of state government	36
II. The ballot title and summary violate the truth-in- packaging provisions of section 101.161(1) because they fail to disclose the amendment’s chief purpose and mislead as to the amendment’s primary effects	40
A. The ballot title and summary fail to explain, in clear and unambiguous language, the chief purpose of the initiative	41

B. The ballot title and summary are misleading to voters47

CONCLUSION52

CERTIFICATE OF SERVICE54

CERTIFICATE OF COMPLIANCE55

TABLE OF AUTHORITIES

	Page(s)
<u>CASES</u>	
<i>Adv. Op. to Att’y Gen. re Additional Homestead Tax Exemption,</i> 880 So. 2d 646 (Fla. 2004)	51
<i>Adv. Op. to Att’y Gen. re Adult Use of Marijuana,</i> 315 So.3d 1176 (Fla. 2021)	passim
<i>Adv. Op. to Att’y Gen. re Amend. to Bar Gov’t from Treating People Differently Based on Race in Public Educ.,</i> 778 So. 2d 888 (Fla. 2000)	24, 27, 49
<i>Adv. Op. to Att’y Gen. re Fairness Initiative Requiring Legislative Determination that Sales Tax Exemptions and Exclusions Serve a Public Purpose,</i> 880 So. 2d 630 (Fla. 2004)	passim
<i>Adv. Op. to Att’y Gen. re Fish & Wildlife Conserv. Comm’n,</i> 705 So. 2d 1351 (Fla. 1998)	36, 45
<i>Adv. Op. to Att’y Gen. re Prohibits Possession of Defined Assault Weapons,</i> 296 So. 3d 376 (Fla. 2020)	40
<i>Adv. Op. to Att’y Gen. re Right to Competitive Energy Mkt. for Customers of Inv.-Owned Utilities,</i> 287 So. 3d 1256 (Fla. 2020)	41, 48, 49
<i>Adv. Op. to Att’y Gen. re Tax Limitation,</i> 644 So. 2d 486 (Fla. 1994)	31
<i>Adv. Op. to Att’y Gen. re Term Limits Pledge,</i> 718 So. 2d 798 (Fla. 1998)	46
<i>Adv. Op. to Att’y Gen.—Ltd. Pol. Terms in Certain Elective Offs.,</i> 592 So. 2d 225 (Fla. 1991)	25

<i>Adv. Op. to Att’y Gen.—Restricts Laws Related to Discrim.,</i> 632 So. 2d 1018 (Fla. 1994)	26, 34, 39, 46
<i>Adv. Op. to Att’y Gen.—Save Our Everglades,</i> 636 So. 2d 1336 (Fla. 1994)	passim
<i>Adv. Op. to Atty Gen. re All Voters Vote in Primary Elections for State Legislature, Governor, and Cabinet,</i> 291 So. 3d 901 (Fla. 2020)	23, 42
<i>Adv. Op. to Gov. re Implementation of Amend. 4, the Voting Restoration Amend.,</i> 288 So. 3d 1070 (Fla. 2020)	22
<i>Armstrong v. Harris,</i> 773 So. 2d 7 (Fla. 2000)	40, 42, 46
<i>Askew v. Firestone,</i> 421 So. 2d 151 (Fla. 1982)	44, 47
<i>Detzner v. League of Women Voters of Fla.,</i> 256 So. 3d 803 (Fla. 2018)	42, 46, 47, 48
<i>Dobbs v. Jackson Women’s Health Organization,</i> 142 S.Ct. 2228 (2022)	passim
<i>Doe v. Bolton,</i> 410 U.S. 179 (1973)	15
<i>Evans v. Firestone,</i> 457 So. 2d 1351 (Fla. 1984)	26
<i>Fine v. Firestone,</i> 448 So. 2d 984 (Fla. 1984)	passim
<i>Fla. Dep’t of State v. Fla. State Conf. of NAACP Branches,</i> 43 So. 3d 662 (Fla. 2010)	42
<i>Gainesville Woman Care, LLC v. State,</i> 210 So. 3d 1243 (Fla. 2017)	11

<i>In re T.W.</i> , 511 So. 2d 1186 (Fla. 1989)	11
<i>Lieberman v. Marshall</i> , 236 So. 2d 120 (Fla. 1970)	13
<i>North Fla. Women’s Health and Counseling Servs., Inc. v. State</i> , 866 So. 2d 612 (Fla. 2003)	11
<i>Planned Parenthood of Southeastern Pennsylvania v. Casey</i> , 505 U.S. 833 (1992)	3, 4
<i>Planned Parenthood of Southwest and Central Florida v. State</i> , No. SC22-1050 (Fla. 2023)	11
<i>Roe v. Wade</i> , 410 U.S. 113 (1973)	3
<i>State v. Poole</i> , 297 So. 3d 487 (Fla. 2020)	24
<i>Wadhams v. Bd. of Cty. Commr’s of Sarasota Cty.</i> , 567 So. 2d 414 (Fla. 1990)	46
<i>Webster v. Reproductive Health Servs.</i> , 492 U.S. 490 (1989)	13

STATUTES

§ 101.161, Fla. Stat.....	passim
§ 20.42, Fla. Stat.	38
§ 390.011, Fla. Stat.....	8, 10
§ 390.0111, Fla. Stat.....	passim
§ 390.01112, Fla. Stat.....	7, 8, 9, 37
§ 390.01114, Fla. Stat.....	10, 50
§ 390.0112, Fla. Stat.....	11
§ 390.012, Fla. Stat.....	10

§ 766.202, Fla. Stat.....	14
18 U.S.C. § 1531.....	50
<u>LAWS AND RULES</u>	
29 C.F.R. § 825.125	14
Ch. 2022-69, Laws of Fla.	7
Ch. 2023-21, Laws of Fla.	7, 11, 12
R.59.A-9.019, Fla. Admin. Code	10
<u>CONSTITUTION</u>	
Art I, § 3, Fla. Const.....	39
Art I, § 9, Fla. Const.....	39
Art X, § 22, Fla. Const.....	12, 18
Art XI, § 3, Fla. Const.....	passim
Art. I, § 23, Fla. Const.....	11
Art. IV, § 6, Fla. Const.....	38
Art. XI, § 1, Fla. Const.....	27
Art. XI, § 2, Fla. Const.....	27
Art. XI, § 4, Fla. Const.....	27
<u>OTHER SOURCES</u>	
<i>Abortion Doctor Kermit Gosnell Guilty of First Degree Murder,</i> ABC News (May 13, 2013)	43
<i>Black’s Law Dictionary</i> (11th ed. 2019)	15, 16
<i>Harvard-Harris Poll</i> (June 28-29, 2022)	5, 6
Lydia Saad, <i>Americans Agree With Banning “Partial-Birth Abortion,</i> Gallup Organization (Nov. 6, 2023)	49

Merriam-Webster (2023).....	24
<i>NPR/PBS NewsHour/Marist Poll</i> (April 17-19, 2023)	6
Pew Research Center, <i>America’s Abortion Quandary</i> (May 6, 2022)	5
Rasmussen Reports, <i>Most Voters Back Parental Notification for Minors’ Abortions</i> (July 18, 2022)	51
The American Heritage Dictionary of the English Language (5th ed. 2022)	passim
The Cleveland Clinic, <i>Fetal Development</i> (March 3, 2021).....	13
University of South Florida, <i>Florida Policy Survey</i> (July 2022).....	6

IDENTITY AND INTEREST OF OPPONENT

Susan B. Anthony Pro-Life America (“SBA Pro-Life America”) is a non-partisan, not-for-profit organization named after the influential suffragette, who was also a fierce opponent of abortion. It seeks to honor the courageous spirit of Susan B. Anthony and other pro-life women leaders by supporting laws that protect innocent unborn children, opposing laws that promote abortion, and advocating on behalf of unborn children and their mothers.

The initiative here, misleadingly packaged as one that “limit[s] government interference with abortion,” asks voters to approve a constitutional amendment containing as many as eight distinct bans on different types of abortion regulations. The effect of lumping them in a single initiative—an effect undisclosed to voters—is to prohibit virtually any statute, administrative rule, or judicial decision regulating abortion and to remove the subject from political debate. SBA Pro-Life America has a significant interest in opposing the initiative because if the Court allows it on the ballot and voters are misled to approve it, the lives and safety of unborn children and their mothers will be left unprotected in the regime of unregulated abortion the initiative will establish.

STATEMENT OF THE CASE AND FACTS

The Attorney General has petitioned for an advisory opinion concerning a citizen initiative titled “Amendment to Limit Government Interference with Abortion.” If approved by the electorate, the proposed amendment will bar any branch of government from making or enforcing four distinct categories of abortion regulations—namely, those that “prohibit,” “penalize,” “delay,” or “restrict” abortion. And it will do so with respect to two distinct objects of abortion regulation—namely, “abortion before viability” and “abortion . . . when necessary to protect the patient’s health, as determined by the patient’s healthcare provider” (thus encompassing post-viability abortion). By its terms, then, the proposed amendment asks voters to approve as many as eight separate prohibitions on abortion regulation, without ballot language disclosing to voters that the principal effect of the amendment is to invalidate all existing abortion regulation in Florida and make abortion available in virtually all circumstances and without any meaningful limitations.

This initiative does not arise in a vacuum. It follows both the United States Supreme Court’s decision in *Dobbs v. Jackson*

Women’s Health Organization, 142 S.Ct. 2228 (2022), which ended abortion’s protected status under the federal Constitution, and subsequent revisions to Florida’s abortion statutes, which the proposed amendment will by its terms invalidate. Because it is important to the arguments that follow, we briefly describe that context and then turn to the proposed amendment and accompanying ballot language.

I. *Dobbs* and current abortion regulation in Florida.

In its 2022 decision in *Dobbs*, the Supreme Court overruled its controversial decisions *Roe v. Wade*, 410 U.S. 113 (1973), and *Planned Parenthood of Southeastern Pennsylvania v. Casey*, 505 U.S. 833 (1992), holding that the federal Constitution does not recognize a right to abortion, and returning abortion regulation to the political process. The Court emphasized that abortion regulation is a matter of moral and social policy properly resolved by legislatures, not judges. *See* 142 S.Ct. at 2243 (“It is time to heed the Constitution and return the issue of abortion to the people’s elected representatives.”), 2277 (“Our decision returns the issue of abortion to those legislative bodies. . . .”).

In reaching those conclusions, the Court emphasized that Americans hold varied and divergent opinions about whether abortion should be legal and, if abortion is to be permitted, under what circumstances and subject to what conditions:

Abortion presents a profound moral issue on which Americans hold sharply conflicting views. Some believe fervently that a human person comes into being at conception and that abortion ends an innocent life. Others feel just as strongly that any regulation of abortion invades a woman's right to control her body and prevents women from achieving full equality. Still others in a third group think that abortion should be allowed under some but not all circumstances, and those within this group hold a variety of different views about the particular restrictions that should be imposed.

Id. at 2240. The Court further explained that its decades-long effort to enshrine an abortion right in the Constitution did nothing to quell the public controversy over abortion and that notwithstanding *Roe* and *Casey*, “Americans continue to hold passionate and widely divergent views on abortion” *See Dobbs*, 142 S.Ct. at 2242.

As *Dobbs* noted, there remains the obvious disagreement over whether abortion should be legal at all. But more significantly here is that even among those who say abortion should generally be either legal or illegal, views are highly correlated to the specific

circumstances in which an abortion might be sought. *See, e.g.,* Harvard-Harris Poll at 41 (June 28-29, 2022)¹ (finding that only 10% of Americans support abortion on demand throughout pregnancy, with the balance supporting restrictions based on circumstances like time or rape/incest); Pew Research Center, *America's Abortion Quandary* (May 6, 2022)² (finding nearly two-thirds of Americans support at least some restrictions on abortion depending on when during pregnancy the abortion is sought or limited to instances of rape or incest).

To take one example, Americans' opinions about whether and when there should be restrictions on abortion vary widely. A recent NPR/PBS NewsHour/Marist poll found that some 42% of Americans say abortion should either never be permitted or should only be permitted in instances of rape, incest, or to save the life of the mother, 25% say abortion should only be allowed in the first three months of

¹ Available at https://harvardharrispoll.com/wp-content/uploads/2022/07/HHP_June2022_KeyResults.pdf (last visited Oct. 31, 2023).

² Available at <https://www.pewresearch.org/religion/2022/05/06/americas-abortion-quandary/> (last visited Oct. 31, 2023).

pregnancy, 12% say abortion should only be allowed during the first six months of pregnancy, and 22% say abortion should be available at any time during the pregnancy. NPR/PBS NewsHour/Marist Poll at 12 (April 17-19, 2023)³; *see also* Harvard-Harris Poll, *supra* (describing similar viewpoints).

Opinion about abortion regulation in Florida is no exception to the variation and complexity of viewpoints that characterize the debate nationally. For example, a survey taken weeks after *Dobbs* was decided showed that Floridians were across the map on their views about abortion, but just 33% wanted to “pass a new law to protect abortion access.” University of South Florida, *Florida Policy Survey* at 6 (July 2022).⁴ A majority of those surveyed would protect unborn children from abortion at various points in pregnancy, *see id.*, and even those in favor of a new law to protect abortion access

³Available at <https://maristpoll.marist.edu/wpcontent/uploads/2023/04/NPR-PBS-News-Hour-Marist-Poll-USA-NOS-and-Tables-0426-202304211458.pdf> (last visited Oct. 31, 2023).

⁴ Available at <https://www.usf.edu/arts-sciences/departments/public-affairs/documents/news-items/spa-florida-policy-summer-survey-results-2022.pdf> (last visited Oct. 31, 2023).

may not support a law that goes as far as the proposed amendment does.

Florida’s regulatory scheme concerning abortion, substantially amended after *Dobbs* was decided, reflects the Legislature’s deliberate consideration of the precise issues upon which public opinion is so sharply divided. See Ch. 2023-21, Laws of Fla.; Ch. 2022-69, Laws of Fla. It does not categorically ban abortion, but it does carefully regulate when, under what conditions, and subject to what limitations an abortion can be performed. See generally §§ 390.0111, .01112, Fla. Stat. (2023). For present purposes, four aspects of Florida’s regulatory scheme for abortion are salient.

First, it regulates when during pregnancy an abortion may be performed. In particular, section 390.0111(1) prohibits abortion after the unborn child reaches the gestational age of 15 weeks, and section 390.01112(1) prohibits abortion after the unborn child attains viability. See §§ 390.0111(1), .01112(1). An abortion may be performed after 15 weeks and after viability, however, if (1) two physicians certify that it is “necessary to save the pregnant woman’s life or avert a serious risk of imminent substantial and physical impairment of a major bodily function . . . other than a psychological

condition” or (2) one physician certifies “there is a medical necessity for legitimate emergency procedures for termination of pregnancy” and a second physician is not available for consultation. *Id.* Section 390.0111(1)’s prohibition on abortion after 15 weeks—but not section 390.01112(1)’s prohibition on abortions after viability—is subject to a third exception that applies when two physicians certify that the child has a fatal fetal abnormality. § 390.0111(1)(c).

Second, section 390.0111(5) prohibits partial-birth abortions, defined as one in which the unborn child is partially delivered before being killed. §§ 390.011(10), .0111(5)(a). Such abortions are permissible only to save the life of the mother, “provided that no other medical procedure would suffice for that purpose.” *See* § 390.0111(5)(c).

Third, the Legislature has extensively regulated the manner and circumstances in which abortion may be performed. For example:

- *Who can perform abortion.* Only a licensed physician may perform an abortion. *See* §§ 390.011(11), .0111(2).
- *Required testing.* Before performing an abortion, the physician must perform tests to determine whether the unborn child has reached viability. *See* § 390.01112(2).

- *Informed consent.* At least 24 hours before the abortion, the physician must (1) inform the mother of the nature and risks of having or not having an abortion and the probable gestational age of the unborn child and (2) perform an ultrasound and make the images available to the mother. See § 390.0111(3). If the mother is the victim of rape, incest, domestic violence, or human trafficking, the information may be provided less than 24 hours before the abortion. See § 390.0111(3)(a)1.c.
- *Preservation of the life of the unborn child.* If an abortion is performed after the unborn child attains viability or in the third trimester, the physician must attempt, to the extent consistent with preserving the mother's life and health, to also preserve the life and health of the unborn child. See §§ 390.0111(4), .01112(3).
- *Public funds.* Abortion may not be performed using public funds, unless the pregnancy resulted from rape or incest, or the abortion is necessary to preserve the life or prevent serious and irreversible damage to the physical health of the mother. See § 390.0111(15).

- *Protections for objectors.* No person associated with a hospital or employed by a physician who states a religious or moral objection to abortion can be required to participate in an abortion or retaliated against for failing to do so. See § 390.0111(8).
- *Protections for minors.* A physician may not perform an abortion on a minor without first providing notice to and obtaining written consent from the minor’s parents or legal guardian. See § 390.01114(3)-(5).

Fourth, the Legislature has delegated to the Agency for Health Care Administration (AHCA) the authority to develop and enforce rules “for the health, care, and treatment of persons in abortion clinics and for the safe operation of such clinics” and specified certain categories of rules the agency must develop. See §§ 390.011(3), .012(1). AHCA, in turn, has promulgated rules regarding licensure and inspection of abortion clinics, physical plant requirements for abortion clinics, and regulation of abortion clinic personnel and has extensively regulated the way second-trimester abortions may be performed. See *generally* Fla. Admin. Code. R.59.A-9.019, *et seq.*

The validity of some of these regulations under the privacy provision of article I, section 23 of Florida's constitution is uncertain. In *In re T.W.*, 511 So.2d 1186, 1193-94 (Fla. 1989), this Court held that the provision protects a right to abortion and that abortion regulations are subject to strict scrutiny, *see also Gainesville Woman Care, LLC v. State*, 210 So. 3d 1243, 1258-61 (Fla. 2017) (holding that the 24-hour reflection period in section 390.0111(3) was substantially likely unconstitutional); *North Fla. Women's Health and Counseling Servs., Inc. v. State*, 866 So. 2d 612, 615 (Fla. 2003) (holding parental notice requirement unconstitutional). In *Planned Parenthood of Southwest and Central Florida v. State*, Case No. SC22-1050, however, the Court has been asked to recede from these precedents because, among other reasons, they are inconsistent with the original public meaning of article I, section 23, which protects only a right to individual privacy, not a right to decisional autonomy that embraces abortion. If the Court does so or otherwise approves the decision on review or discharges jurisdiction, amendments to sections 390.0111 and .0112 passed in 2023 will become effective. *See* §§ 4, 9, Ch. 2023-21, Laws of Florida. The amendment prohibits abortion after the unborn child reaches the gestational age of six

weeks, subject to exceptions to protect the mother from death or serious physical injury and when the pregnancy is the result of rape, incest, or human trafficking (and the unborn child is not more than 15 gestational weeks old). See §§ 4, Ch. 2023-21, Laws of Florida.

II. The proposed amendment and accompanying ballot language.

On October 9, 2023, the Attorney General petitioned this Court for an advisory opinion as to the validity of the proposed amendment. If approved by voters, the proposed amendment would amend the Declaration of Rights in article I to include a new provision as follows:

Limiting government interference with abortion. Except as provided in Article X, Section 22 [parental notification], no law shall prohibit, penalize, delay, or restrict abortion before viability or when necessary to protect the patient’s health, as determined by the patient’s healthcare provider.

The proposed amendment reaches to two different categories of abortion and four different categories of abortion regulations—effectively constituting eight constitutional prohibitions on abortion laws. It begins with the operative words “no law shall,” typically interpreted to preclude any source of legal authority—whether a statute, a rule adopted by an executive agency, or a judicial decree—

that is subject to the constitutional prohibition. *See, e.g., Lieberman v. Marshall*, 236 So. 2d 120, 127 (Fla. 1970) (“It is undisputed that the command that no law shall be passed also means that no order shall be issued and no regulation adopted in the name of the state which infringes on the liberty herein reserved to the people.”).

That prohibition applies to two categories of abortion. First, it applies to “abortion before viability.” The proposed amendment does not define “viability.” The amendment’s sponsor may intend the point at which an unborn child can survive outside the womb through standard medical measures. *See, e.g.,* § 390.011(15) (defining “viability” in these terms); *Dobbs*, 142 S.Ct. 2268-70 (discussing “viability” in similar terms). Although the viability of any unborn child is dependent on the circumstances of that pregnancy, *see Dobbs*, 142 S.Ct. at 2269, there appears to be consensus that, on average and at present, viability occurs around 23-24 weeks of gestational age, *see Webster v. Reproductive Health Servs.*, 492 U.S. 490, 515 (1989); *see also Fetal Development*, The Cleveland Clinic (March 3, 2021).⁵

⁵ Available at <https://my.clevelandclinic.org/health/articles/7247-fetal-development-stages-of-growth> (last visited Oct. 31, 2023).

Second, the proposed amendment applies to “abortion . . . when necessary to protect the patient’s health, as determined by the patient’s healthcare provider”—which would include post-viability abortions. The terms “protect,” “health,” or “healthcare provider” are also undefined. The term “healthcare provider” may well reach past licensed physicians to nurse practitioners, physician assistants, midwives, psychologists, social workers, and physical therapists.⁶ And “health” itself could reach any aspect of physical or mental

⁶ See, e.g., 29 C.F.R. § 825.125(a)-(b) (2023) (defining “health care provider” for purposes of the Family and Medical Leave Act); § 440.13(1)(g), Fla. Stat. (defining “health care provider” for workers compensation purposes as “a physician or any recognized practitioner licensed to provide skilled services pursuant to a prescription or under the supervision or direction of a physician. The term ‘health care provider’ includes a health care facility.”); § 766.202(4), Fla. Stat. (defining “health care provider” under the medical malpractice statutes as “any hospital or ambulatory surgical center as defined and licensed under chapter 395; a birth center licensed under chapter 383; any person licensed under chapter 458 [medical practice], chapter 459 [osteopathic medicine], chapter 460 [chiropractic medicine], chapter 461 [podiatric medicine], chapter 462 [naturopathy], chapter 463 [optometry], part I of chapter 464 [nursing], chapter 466 [dentistry], chapter 467 [midwifery], part XIV of chapter 468 [orthodontics, prosthetics, and pedorthics], or chapter 486 [physical therapy]; a health maintenance organization certificated under part I of chapter 641; a blood bank; a plasma center; an industrial clinic; a renal dialysis facility; or a professional association partnership, corporation, joint venture, or other association for professional activity by health care providers”).

health and has been interpreted by the Supreme Court to include emotional and familial health. See, e.g., *Health*, *The American Heritage Dictionary of the English Language* (5th ed. 2022)⁷ (defining “health” as “soundness, especially of body or mind”); *Doe v. Bolton*, 410 U.S. 179, 192 (1973), *abrogated by Dobbs*, 142 S. Ct. 2228 (“medical judgment may be exercised in the light of all factors—physical, emotional, psychological, familial, and the woman's age—relevant to the well-being of the patient. All these factors may relate to health”).

In addition, the proposed amendment would ban four types of regulations with respect to abortion before viability and for the mother’s health (including after viability). Words matter, and it is important to be clear about what each means in everyday English:

- “*prohibit*” – The word “prohibit” means “to forbid by authority” or “to prevent.” See *Prohibit*, *The American Heritage Dictionary of the English Language* (5th ed. 2022); see also *Prohibit*, *Black’s Law Dictionary* (11th ed. 2019). The

⁷Available at <https://ahdictionary.com/word/search.html?q=health> (last visited Oct. 31, 2023).

proposed amendment bans any law that forbids any abortion before viability or to protect the health of the mother.

- “*penalize*” – To “penalize” means to “subject (a person), to a penalty, especially for an infringement or regulation” or to “make (an action or a condition) liable to a penalty.” See *Penalize, The American Heritage Dictionary of the English Language* (5th ed. 2022); see also *Penalize, Black’s Law Dictionary* (11th ed. 2019). The proposed amendment thus bans any law that imposes a penalty upon a person for performing or causing any abortion before viability or to protect the health of the mother.
- “*delay*” – To “delay” something means to postpone that thing or “to cause [it] to be later or slower than expected or desired.” See *Delay, The American Heritage Dictionary of the English Language* (5th ed. 2022). The proposed amendment prohibits any law that causes abortions to be deferred or performed later than desired, such as laws providing for reflection periods, informed consent requirements, and screening requirements. This would apply equally to elective abortions before viability and to any performed to protect the health of

the mother, which Florida laws presently accounts for by including statutory exceptions to complying with the laws in the event of a medical emergency.

- “*restrict*” – To restrict something means to “prevent or prohibit [it] beyond a certain limit or restriction.” See *Restrict, The American Heritage Dictionary of the English Language* (5th ed. 2022). The law thus implicates any state regulation that would impose limits on the abortions before viability or to protect the health of the mother.

Turning to the ballot language, the seven-word ballot title for the initiative is “Amendment to Limit Government Interference with Abortion.” The ballot summary is 49 words and reads as follows:

No law shall prohibit, penalize, delay, or restrict abortion before viability or when necessary to protect the patient’s health, as determined by the patient’s healthcare provider. This amendment does not change the Legislature’s constitutional authority to require notification to a parent or guardian before a minor has an abortion.

The first sentence of the summary tracks the language of the proposed amendment and provides no further explanation as to what the amendment is intended to achieve or what its effects will be. The

second states that the parental notification provision of article X, section 22 of the Constitution is not implicated but provides no explanation of how, for example, the amendment would affect parental-consent requirements.

SUMMARY OF THE ARGUMENT

The primary effects of the citizen initiative are to make abortion on demand at any stage of pregnancy the law of Florida and invalidate the state's existing scheme of abortion regulation *writ large*. Its sponsor achieved that by lumping multiple separate proposals on abortion regulation into a single amendment to the Constitution, and then drafting ballot language that just repeats the text of the proposed amendment without telling voters anything about what the effect of the amendment is. The result is an initiative that violates the requirement of article XI, section 3 of the Constitution that a proposed amendment embrace only "one subject and matter directly connected therewith" and the requirement of section 101.161(1) that the ballot language clearly and honestly tell voters what the amendment actually does. It should not be permitted on the ballot.

With respect to the Constitution’s single-subject requirement, a clearer case of logrolling is hard to imagine. The initiative’s sponsor is doubtless aware that voters’ opinions about whether, when, and subject to what limitations abortion should be permitted—if at all—are varied, conflicting, and strongly correlated to the specific circumstances in which an abortion might be sought. Yet, it drafted a Trojan horse of an amendment that unfairly requires voters to accept constitutional limits on abortion regulation they do not want in order to obtain constitutional limits they may want.

In the end, a proposal banning laws that prohibit abortion for the health of the mother is a different subject from a proposal that prohibits abortion before viability, which, in turn, is a different subject from a proposal that merely restricts either or both. By placing these distinct subjects in a single proposal, logrolling the electorate with them, and affecting abortion regulation at every level of government, the proposed amendment bears every hallmark of a single-subject violation under the text of article XI, section 3 and decades of precedents from this Court holding that such proposals have no place in our initiative process or on a ballot.

Making matters worse, the ballot title and summary fail to inform voters that the principal effect of an amendment rolling up these disparate proposals in a single package is the wholesale legalization of abortion—at any stage—in Florida. The initiative’s sponsor could have drafted a ballot summary that clearly and candidly told voters that the amendment constitutionally protects abortion in almost all—if not all—circumstances. Instead, it chose a summary that does nothing more than repeat the text of the amendment and then coupled it with a title that misleadingly implies that the amendment merely “limits” unwanted government “interference” with abortion when it in fact bars it altogether.

Section 101.161(1) is a truth-in-packaging law for initiatives like this and requires a clear statement of the amendment’s chief purpose and a truthful description of what it does. The initiative fails for this second statutory reason as well.

STANDARD OF REVIEW

This Court has traditionally measured whether an initiative petition is legally defective by reference to two independent requirements: (1) the single-subject requirement of article XI, section 3 of the Florida Constitution, which applies to the text of the

proposed amendment itself; and (2) the truth-in-packaging requirements of section 101.161, Florida Statutes, which apply to the ballot title and summary. *See Adv. Op. to Att’y Gen. re Adult Use of Marijuana*, 315 So.3d 1176, 1179 (Fla. 2021). The first requirement—the rule that an initiative affects only a single subject—is a “rule of restraint” that protects the Constitution “from precipitous and cataclysmic change” caused by a single amendment embracing multiple topics. *See Adv. Op. to Att’y Gen.—Save Our Everglades*, 636 So. 2d 1336, 1339 (Fla. 1994). And the second requirement, which demands truth in packaging in the ballot language, ensures that voters “can cast an intelligent and informed ballot” by requiring “[a]n accurate, objective, and neutral summary of the proposed amendment.” *Adult Use of Marijuana*, 315 So. 3d at 1180 (citations and quotations omitted).

ARGUMENT

The initiative petition in this case fails under each of the two requirements the law imposes.

I. The initiative violates the single-subject requirement of article XI, section 3 because it merges as many as eight separate subjects in a single package, engages in impermissible logrolling, and alters the functions of multiple branches of government.

In relevant part, article XI, section 3 of the Florida Constitution provides as follows:

The power to propose the revision or amendment of any portion or portions of this constitution by initiative is reserved to the people, provided that, any such revision or amendment, except those limiting the power of government to raise revenue, *shall embrace but one subject and matter directly connected therewith.*”

Art. XI, § 3, Fla. Const. (emphasis added).

This Court has made plain that the “supremacy-of-text principle” governs the interpretation of the Florida Constitution. See *Adv. Op. to Gov. re Implementation of Amend. 4, the Voting Restoration Amend.*, 288 So. 3d 1070, 1078 (Fla. 2020). The actual words used in the Constitution—not the intentions or purposes of drafters or voters—are what matters, and “what [those words] convey, in their context, is what the text means.” *Id.* (quoting Antonin Scalia & Bryan A. Garner, *Reading Law: The Interpretation of Legal Texts* 56 (2012)).

Historically, however, the Court’s interpretation of the one-subject provision of article XI, section 3 has not focused on “the objective meaning of the text” of that provision. *See id.* Instead, the Court’s precedents have, for decades, looked to the “intent and purpose” of the single-subject rule, which the Court has said is for a proposed constitutional amendment to have “a logical and natural oneness of purpose,” as measured by whether the amendment reaches multiple subjects, whether the amendment engages in logrolling, and whether the amendment affects multiple branches of government. *Fine v. Firestone*, 448 So. 2d 984, 990, 993 (Fla. 1984); *see also Adv. Op. to Atty Gen. re All Voters Vote in Primary Elections for State Legislature, Governor, and Cabinet*, 291 So. 3d 901, 905 (Fla. 2020).

It would be more faithful to the supremacy-of-text principle for this Court to hold that—as used in article XI, section 3—(1) the word “one” really means just “one” and (2) the word “subject” means a distinct proposition that can be presented for an up or down vote. *See Subject*, *The American Heritage Dictionary of the English Language* (5th ed. 2022) (defining “subject” as “a person or thing

being dealt with”); *Subject*, Merriam-Webster⁸ (defining “subject” as “something concerning which something is said or done”). That reading of the single-subject requirement is truer to the ordinary meaning of the text “one subject and matter directly connected therewith,” as used in the context of a constitutional provision governing citizen initiatives submitted to voters that, as discussed further below, are unique among methods for amending the Constitution in that “the initiative process does not provide the opportunity for public hearing and debate that accompanies the other methods of proposing amendments.” *Adv. Op. to Att’y Gen. re Amend. to Bar Gov’t from Treating People Differently Based on Race in Public Educ.*, 778 So. 2d 888, 891 (Fla. 2000).

This reading also has the virtue of rescuing courts and litigants from an unworkable test for determining whether a proposed amendment violates the single-subject requirement that there are no significant reliance justifications for maintaining. *See generally State v. Poole*, 297 So. 3d 487, 506 (Fla. 2020). An inquiry that hinges on a judge’s ad hoc “conception of ‘oneness’” is necessarily subjective

⁸ Available at <https://www.merriamwebster.com/dictionary/subject> (last visited Oct. 31, 2023).

and subject to “change every time new members come onto th[e] Court.” *Adv. Op. to Att’y Gen.—Ltd. Pol. Terms in Certain Elective Offs.*, 592 So. 2d 225, 231 (Fla. 1991) (Kogan, J., concurring in part, dissenting in part). An inquiry founded on the ordinary meaning of the words “one subject” as used in the context of article XI, section 3 is not.

Measured by a standard founded in the text of the one-subject requirement, the proposed amendment fails. On its face, it at a minimum addresses two distinct propositions—one concerning abortion before viability and one concerning abortion for the health of the mother. But beyond that, it also addresses four different types of laws affecting those distinct topics. It is, in substance, an amendment addressing as many as eight different bans on a diverse range of abortion regulations. There is no ordinary understanding of the words “one subject and matter directly connected therewith” that embraces such an amendment.

Regardless of whether the Court interprets article XI, section 3 in accord with its text or with its past “oneness of purpose” precedents, the result is the same. Because the proposed amendment on its face has multiple purposes, engages in impermissible

logrolling, and affects multiple branches of government, it fails the single-subject test by either measure.

A. On its face, the proposed amendment embraces multiple different subjects.

The proponents of the initiative will doubtless claim that the proposed amendment deals only with the “one subject” of state power to regulate abortion. But this Court has in the past been skeptical of such assertions, holding that “enfolding disparate subjects within the cloak of broad generality does not satisfy the single-subject requirement.” *Evans v. Firestone*, 457 So. 2d 1351, 1353 (Fla. 1984); see also *Adv. Op. to Att’y Gen.—Restricts Laws Related to Discrim.*, 632 So. 2d 1018, 1020 (Fla. 1994) (quoting *Evans*).

That skepticism is well founded and should be brought to bear here. Initiative petitions are blunt instruments that can drastically alter the rights and obligations of citizens and government and cast those changes in constitutional concrete. See *Save Our Everglades*, 636 So. 2d at 1339 (describing the single-subject requirement as “a rule of restraint designed to insulate Florida’s organic law”). Yet unlike everyday legislation and, indeed, unlike any other method for amending Florida’s constitution, the initiative process lacks any of

the hallmarks of democratic discussion and compromise that provide insurance against seismic changes in constitutional law.

Citizen initiatives are drafted by a sponsor interested in a specific outcome and are presented to voters as written. They are *not* the product of public hearing and debate, are *not* the product of negotiation and compromise between competing interests, and are *not* the product of the fine-pen revision that accommodates opposing values in controversial policy decisions. See *Fine*, 484 So. 2d at 988. In sharp contrast, those important mediating functions—in which representation of varying interests in the outcome is ensured—are achieved through legislation by the people’s elected representatives, and amendment proposals by the Legislature, the constitution revision commission, and a constitutional convention. See art. XI, §§ 1, 2, 4, Fla. Const. Given the inherent and unique limitations of the initiative process, this Court has required “strict compliance with the single-subject rule” and has been suspicious of broadly framed initiatives that work as Trojan horses to pack multiple distinct subjects into a single text. See *Race in Public Educ.*, 778 So. 2d at 891 (quoting *Fine*, 448 So. 2d at 989); see also *Adv. Op. to Att’y Gen. re Fairness Initiative Requiring Legislative Determination that Sales*

Tax Exemptions and Exclusions Serve a Public Purpose, 880 So. 2d 630, 634 (Fla. 2004) (“Although FAIR argues that the proposed amendment deals with the single-subject of sales tax, in reality, the initiative . . . contains three disparate subjects.”).

The proposed amendment here is a Trojan horse that accomplishes vastly different objectives bounded by vastly different considerations. To begin, take the two types of abortion the proposed amendment affects—abortion before viability and abortion to protect maternal health. The viability provision would ban any law prohibiting, penalizing, delaying, or restricting abortion before viability, regardless of the circumstances or the mother’s reasons for seeking an abortion. It is, in effect, a constitutional guarantee of abortion at any time and for any purpose during the first 24 weeks of pregnancy. That subject of the proposed amendment presents the question of whether and to what extent the interests of a mother in terminating an pregnancy before the unborn child can survive on its own uniformly and in all cases trumps any interest of the unborn child or society in prohibiting, penalizing, restricting, or delaying such an abortion—*e.g.*, the unborn child’s status as human life, the interest in avoiding pain to the unborn child, the interest in the ethics

and integrity of the medical profession. *See generally Dobbs*, 142 S.Ct. at 2311-12 (Roberts, J. concurring) (describing legitimate state interests militating against permitting abortion prior to viability).

The health provision, in contrast, bars any law that prohibits, penalizes, delays, or restricts abortion *at any time*—up to and including the moment of birth—so long as a “health care provider” says it is necessary to “protect” the mother’s “health”—not life, but health. That distinct subject presents the very different question of whether a vague and generalized interest in the mother’s “health” overrides any interests of the unborn child and society in prohibiting, penalizing, delaying, or restricting abortion *at any time*, up to and including the delivery of the child. It involves profoundly different moral and policy questions concerning the nature of human life (is an almost-born child human?), the nature of the health concern (physical or psychological, permanent or transitory, life-threatening or not?), and who decides or informs the judgment (a doctor, a midwife, a psychologist?), among others. It presents an entirely different subject than a question about whether abortion before viability should be allowed.

The proposed amendment’s specification of four different types of abortion regulations only reinforces that there is no “oneness of purpose” to the proposed amendment. Manifestly, whether the law should “prohibit” an abortion prior to viability—*i.e.*, whether it should ban such abortions—involves moral and policy questions distinct from those governing whether the law should be able to “restrict” abortion prior to viability, such as by requiring that abortions be performed by a licensed doctor, requiring parental consent for minor abortions, or by regulating the place and way second-trimester abortions are performed. Likewise, whether the law should “delay” an abortion prior to viability—for example, by imposing a 24-hour informed consent period—involves different questions than does whether to “penalize” such an abortion—for example, by punishing the doctor who performs one in violation of a statute or regulation.

The point is that although, at a high level of generality, the proposed amendment is focused on abortion laws, its multiple different components have “substantial, yet disparate, impact[s],” *Fairness Initiative*, 880 So. 2d at 635, on what kind of abortion might be regulated, what parts of government might regulate it, and under what circumstances it might be regulated. It lacks the “necessary

oneness of purpose” this Court’s precedents require. *See, e.g., Adv. Op. to Att’y Gen. re Tax Limitation*, 644 So. 2d 486, 491 (Fla. 1994) (holding that initiative prohibiting constitutional amendments regarding taxes and fees absent a two-thirds vote violated the single-subject rule by combining both taxes and fees); *Fine*, 484 So. 2d at 990 (holding that initiative bearing on how the government revenue violated single-subject requirement by combining taxation, fees, and bonds in a single amendment).

B. The proposed amendment engages in impermissible logrolling.

This Court has repeatedly held that a proposed constitutional amendment violates the single-subject requirement when it engages in “logrolling,” “a practice wherein several separate issues are rolled into a single initiative in order to aggregate votes or secure approval of an otherwise unpopular issue.” *Fairness Initiative*, 880 So. 2d at 633 (quoting *Save Our Everglades*, 636 So. 2d at 1339). The prohibition is based on the idea that “[a]n initiative proposal with multiple subjects, in which the public has had no representative interest in drafting, places voters with different views on the subjects

contained in the proposal in the position of having to choose which subject they feel most strongly about.” *Fine*, 448 So. 2d at 988.

Plainly, voters have multifaceted and strong views about the categories of abortion laws the proposed amendment would ban. To start, take its twin bans on laws that “prohibit” abortion before viability and laws that “prohibit” abortion to protect the health of the mother. It is entirely predictable that many voters simultaneously hold the views (1) that abortion should be prohibited at some point before viability, and thus that they do not support an amendment categorically banning laws that prohibit pre-viability abortions and (2) that abortion should be permitted to protect the life or health of the mother, and thus that they do support an amendment banning laws that prohibit abortion in those circumstances. Yet, by cramming both subjects in a single amendment, the initiative forces those voters “to accept part of a proposal which they oppose,” a ban on laws prohibiting abortion before viability, “in order to obtain a change which they support,” a ban on laws prohibiting abortion to protect maternal health. *Fine*, 448 So. 2d at 993.

The logrolling problems grow by exponents when the four types of abortion laws the proposed amendment proscribes are thrown into

the mix. It is plausible that many voters would support an amendment banning laws that “prohibit” abortion before viability but oppose an amendment banning laws that “restrict” abortion before viability, thinking that such abortions should be available but only in limited circumstances like, as the Legislature determined, rape or incest or before 15 weeks’ gestation.

Likewise, it is predictable that many voters could support an amendment banning laws that “delay” an abortion when the mother’s “healthcare provider” says it is necessary, believing that delay might risk a mother’s life, but oppose an amendment banning laws that “restrict” such an abortion, believing, as the Legislature does, that a health exception should only apply when life or irreversible physical injury is threatened. Or, voters could oppose an amendment banning laws that “delay” abortion before viability, believing, as the Legislature does, that something akin to a 24-hour informed consent period is necessary, while also supporting an amendment banning laws that “penalize” abortion to protect maternal health, believing that the criminal law is too much force for the problem. With the proposed amendment banning four distinct categories of laws affecting two distinct categories of abortion, there are at least 256

permutations—two to the eighth power—on how a voter might slice the onion in a world where all these separate subjects were presented separately instead of being shoehorned into a single initiative.

Under this Court’s precedents, it is impermissible to thrust these Hobson’s choices on the electorate. For example, in *Restricts Laws Related to Discrimination*, the Court was presented with an amendment that, in a single package, banned antidiscrimination laws that “create[], establish[] or recognize[] any right, privilege, or protection” based on traits other than “race, color, religion, sex, national origin, age, handicap, ethnic background, marital status, or familial status.” 632 So. 2d at 1019. The Court rejected the argument that the proposal dealt with the single subject of discrimination and held that it violated the single subject rule by “enumerat[ing] ten classifications of people . . . entitled to protection from discrimination if the amendment were passed.” *Id.* at 1020. The Court explained:

The voter is essentially being asked to give one “yes” or “no” answer to a proposal that actually asks ten questions. For example, a voter may want to support protection from discrimination for people based on race and religion, but oppose protection based on marital status and familial status. *Requiring voters to choose which classifications they feel most strongly about, and then requiring them to cast an all or nothing vote*

on the classifications listed in the amendment, defies the purpose of the single-subject limitation.

Id. (emphasis added).

Similarly, in *Fairness Initiative*, a proposed amendment titled “Fairness Initiative Requiring Legislative Determination that Sales Tax Exemptions and Exclusions Serve a Public Purpose” required the Legislature to (1) review exemptions from the sales tax specified by statute, (2) to review exclusions from the sales tax that were not specified by statute (thereby creating a tax on exclusions the Legislature omitted from its review), and (3) to state a public purpose when it passed exemptions or exclusions to the sales tax. *See* 880 So. 2d at 634-35. Although the proposed amendment related entirely to the subject of sales taxation, the Court held that it engaged in logrolling and violated the single-subject requirement. *Id.* at 635. It explained that “[a] voter may support requiring the Legislature to periodically review tax exemptions . . . but oppose the actual creation of a broad sales tax on undefined services that are currently excluded. . . .” *Id.* And because the initiative “require[d] the voter to choose all or nothing among the three apparent effects of the

amendment,” it “engage[d] in impermissible logrolling” and was invalid. *Id.* (marks and citations omitted).

The proposed amendment here is not different in any respect that matters. By packing two different categories of abortion and four different categories of regulations—all distinct subjects about which voters can and do feel differently—into a single measure, the proposed amendment engages in impermissible logrolling. *See also Save Our Everglades*, 636 So. 2d at 1341 (holding that amendment that provided for Everglades restoration with funding to be paid by the sugar industry “embodies precisely the sort of logrolling that the single-subject rule was designed to foreclose”).

C. The proposed amendment alters the functions of multiple branches of state government.

Finally, the proposed amendment also contains the third hallmark of a single-subject violation: it “substantially alters or performs the functions of multiple branches of state government”—here, the legislative, executive, and judicial branches. *Adv. Op. to Att’y Gen. re Fish & Wildlife Conserv. Comm’n*, 705 So. 2d 1351, 1354 (Fla. 1998).

Initially, the proposed amendment “performs an essentially legislative function” because it “implements a public policy decision of statewide significance.” *Save Our Everglades*, 636 So. 2d at 1340. As the Supreme Court recognized in *Dobbs*, whether, under what circumstances, and subject to what regulations abortion should be permitted or outlawed are basic public policy choices that quintessentially belong to legislatures. *See* 142 S.Ct. at 2243, 2277. The proposed amendment performs that function by (1) making a statewide policy choice that abortion before viability or for health reasons can *never* be prohibited, penalized, delayed, or restricted, (2) effectively striking sections 390.0111 and 390.01112 from the statute books, (3) decriminalizing abortions performed in violation of law, and (4) substantially restricting, if not eliminating altogether, the Legislature’s authority to regulate the time, place, and manner in which abortions before viability or for the health of the mother are performed. “The exercise of these traditionally legislative functions is not even subject to the constitutional check of executive branch veto.” *Save Our Everglades*, 636 So. 2d at 1340.

In addition, the proposed amendment substantially alters the functions of the executive branch. AHCA is an executive department

vested with authority to promulgate and enforce rules “for the health, care, and treatment of persons in abortion clinics and for the safe operation of such clinics.” § 390.012(1); *see also* art. IV, § 6, Fla. Const. (placing departments in the executive branch); § 20.42 (creating AHCA as a department). The proposed amendment overruns a substantial swath of AHCA’s rulemaking and enforcement territory by vastly restricting its ability to promulgate rules regulating abortion before viability or for the health of the mother. It calls its existing rules—particularly its extensive rules regarding when, how, and under what conditions second-trimester abortions may be performed—into serious question and limits its ability to make abortion safety regulations prospectively. It would, after all, be the rare regulation that does not, at a minimum, have the effect of “restrict[ing]” or “delay[ing]” the object upon which it operates. Under the proposed amendment, abortion providers will be virtually immune from enforcement of the law insofar as abortions prior to viability or for the health of the mother are concerned. *See Save Our Everglades*, 636 So. 2d at 1340 (“Because various other executive agencies have jurisdiction in this area, the constitutionally conferred

powers of the trustees would impinge on the powers of existing agencies.”).

The proposed amendment also trenches on a traditionally judicial function. By placing the disparate subjects of rules that prohibit, penalize, delay, or restrict abortion before viability or for the mother’s health outside the reach of the law, it limits the judiciary’s traditional role of determining what the law is. Someday, for example, a court may be asked to determine whether state sanctioned partial-birth abortion, even when related to the mother’s health, violates the partially born child’s rights to due process under article I, section 9. Or perhaps a court will be asked whether compelled participation in an abortion procedure violates a public employee’s right to religious freedom under article I, section 3. Under the proposed amendment, the courts’ ability to decide those questions is cast into substantial doubt. *Cf. Save Our Everglades*, 636 So. 2d at 1340 (holding that a proposed amendment “renders a judgment of wrongdoing and de facto liability and thus performs a quintessential judicial function”); *Restricts Discrimination*, 632 So. 2d at 1020 (“[T]he proposed amendment encroaches . . . on the rulemaking authority of executive agencies and the judiciary.”).

Accordingly, the proposed amendment substantially alters the functions of the legislative, executive, and judicial branches of state government. It thus violates the single-subject requirement of article XI, section 3. *See also Fine*, 448 So. 2d at 988 (stating that the single-subject rule ensures that citizens are presented only with “singular changes in the functions of our governmental structure”).

II. The ballot title and summary violate the truth-in-packaging provisions of section 101.161(1) because they fail to disclose the amendment’s chief purpose and mislead as to the amendment’s primary effects.

Section 101.161(1) is a “truth in packaging law” for ballot initiatives. *See Armstrong v. Harris*, 773 So. 2d 7, 13 (Fla. 2000). It requires (1) a title limited to fifteen words consisting of “a caption . . . by which the measure is commonly referred to or spoken of” and (2) a summary limited to 75 words that explains in “clear and unambiguous language . . . the chief purpose of the measure.” These requirements ensure that voters are not “misled as to the proposed amendment’s purpose and can cast an intelligent and informed ballot.” *Adv. Op. to Att’y Gen. re Prohibits Possession of Defined Assault Weapons*, 296 So. 3d 376, 380 (Fla. 2020) (cleaned up).

Under section 101.161, a ballot title and summary are defective, and cannot be placed on the ballot, if they either (1) fail to inform the voter, in clear and unambiguous terms, of the chief purpose of the amendment or (2) mislead the public. *See Adv. Op. to Att’y Gen. re Right to Competitive Energy Mkt. for Customers of Inv.-Owned Utilities*, 287 So. 3d 1256, 1260 (Fla. 2020). The ballot title and summary “may not be read in isolation, but must be read together in determining whether the ballot information properly informs the voters.” *Prohibits Possession*, 297 So. 3d at 380-81 (quotation omitted). The initiative here fails both prongs of the test.

A. The ballot title and summary fail to explain, in clear and unambiguous language, the chief purpose of the initiative.

The primary effect of the initiative here is to constitutionalize abortion on demand at all stages of pregnancy by sweeping virtually all existing abortion regulations away and drastically limiting the state’s ability to adopt abortion regulation in the future. The ballot language, however, merely repeats the text of the amendment, which gives voters no hint that this is what it will accomplish.

“To conform to section 101.161(1), a ballot summary must state ‘the chief purpose’ of the proposed amendment.” *Armstrong*, 733 So.

2d at 18. This requirement ensures that “the electorate is advised of the true meaning, and ramifications, of an amendment.” *Fla. Dep’t of State v. Fla. State Conf. of NAACP Branches*, 43 So. 3d 662, 665 (Fla. 2010) (emphasis added); see also *Detzner v. League of Women Voters of Fla.*, 256 So. 3d 803, 807 (Fla. 2018) (same).

The “chief purpose” of a proposed amendment is the “principal or most important objective, goal, or end” of the amendment. *All Voters Vote*, 291 So. 3d at 907-08 (Lawson, J., concurring). To ascertain the “chief purpose” of an amendment, this Court looks to “objective criteria, like the amendment’s main effect to determine whether a ballot summary complies with the statute.” *Detzner*, 256 So. 3d at 809 (quoting *Armstrong*, 773 So. 2d at 18).

Measured by objective criteria, the chief purpose of the amendment is to make abortion on demand a constitutional right in Florida. The viability provision of the amendment bars any law that prohibits, penalizes, delays, restricts abortion before viability, effectively making abortion legal without exception—at least under current understandings of viability—at any time before the twenty-fourth week of pregnancy, or roughly the end of the second trimester.

In the third trimester, the “health” provision does the work. Without exception, it makes third-trimester abortion legal—and prohibits the state from prohibiting, penalizing, delaying, or restricting such an abortion—whenever any “healthcare provider” decides it is necessary to “protect” the “health” of the mother. Because the amendment makes the provider’s decision all but unregulatable, it is fanciful to think that the amendment allows third-trimester abortions to be limited at all. Put differently, it is all but impossible to imagine a circumstance in which a woman who wants a late-term or partial-birth abortion will not be able to find a doctor, nurse, midwife, or other provider to say that the abortion is somehow necessary for the mother’s physical or mental health. The horror story of the Kermit Gosnell abortion clinic says all any objective observer needs to know about the dangers of unregulated abortions. *See Abortion Doctor Kermit Gosnell Guilty of First Degree Murder*, ABC News (May 13, 2013).⁹

⁹ Available at <https://abcnews.go.com/US/abortion-doctor-kermit-gosnell-guilty-degree-murder/story?id=19168967> (last visited Oct. 31, 2023).

The collective effect of the proposed amendment's multiple prohibitions is to write any material regulations on abortion in Florida law out of the books. Gone is the Legislature's decision to restrict abortion after the first 15 (or six) weeks of pregnancy unless narrow exceptions related to prevention of death or serious injury are met; abortion before viability cannot be "prohibited." Gone is the Legislature's decision to prohibit partial-birth abortion unless necessary to save the mother's life; abortion for "health" reasons can't be "restricted." The same is true of the Legislature's decision to require doctors performing post-viability abortions to attempt to save the unborn child's life (it can't restrict abortions for health reasons), to require informed consent 24 hours prior to an abortion procedure (it can't delay an abortion), and to penalize doctors who violate abortion law (it can't penalize them). Its laws prohibiting public funding for abortion, protecting religious or moral objectors, and delegating rulemaking authority to AHCA are likewise on the chopping block (it can't restrict, delay, or penalize abortions).

Given the seismic effect of the proposed amendment on abortion in Florida, the problem here "lies not with what the summary says, but rather, with what it does not say." *Askew v. Firestone*, 421 So.

2d 151, 156 (Fla. 1982). The ballot title and summary give voters no indication that the broad legalization of abortion in the state is what the amendment accomplishes. It does not explain how or in what circumstances the amendment makes abortion legal, what abortions the term “viability” allows, what abortions the terms “health” or “healthcare provider” allow, or that the amendment would invalidate existing statutes and prevent future statutes that reflect considered judgments setting limits on abortion, judgments many voters agree with. *See, e.g., Fish & Wildlife Conserv. Comm’n*, 705 So. 2d at 1355 (“[T]he proposed amendment . . . strips the legislature of its exclusive power to regulate marine life and grants it to a constitutional entity. The summary does not sufficiently inform the public of this transfer of power.”).

On the contrary, all the average voter would take from the ballot title and summary is that government can’t “interfere” with abortions early in pregnancy and when medical considerations call for it. He or she would have no idea that the broad and vague term “viability” might extend as far as the end of the second trimester or that the broad and vague terms “health” and “healthcare provider” could allow a late-term abortion based on a psychologist’s assessment of a

mother's mental health. The average voter would not know that whether an unborn child is "viable" or "non-viable" would be determined by the "healthcare provider," an individual who may have a financial interest in the outcome who may be seeing the patient for the very first time on the day of the abortion. In sum, the ballot title and summary give no indication of either the broad constitutional guarantee of abortion on demand the proposed amendment creates or the array of laws it will upend. *See also Adv. Op. to Att'y Gen. re Term Limits Pledge*, 718 So. 2d 798, 804 (Fla. 1998) ("When the summary of a proposed amendment does not accurately describe the scope of the text of the amendment, it . . . must be stricken."); *Restricts Discrimination*, 632 So. 2d at 1021 ("Both the summary and the text of the amendment omit any mention of the myriad of laws, rules, and regulations that may be affected. . . .").

That the summary tracks the text of the amendment is of no legal moment. This Court has held that "it is not sufficient for a ballot summary to faithfully track the text of a proposed amendment." *Detzner*, 256 So. 3d at 811 (citing *Armstrong*, 773 So. 2d at 15); *see also Wadhams v. Bd. of Cty. Commr's of Sarasota Cty.*, 567 So. 2d 414, 416 (Fla. 1990) (holding that ballot summary that reproduced

the text of an amendment but “fail[ed] to contain an *explanatory statement* of the amendment” was defective). And voters should not have to divine the legal meaning of the text of a proposed amendment to understand what its chief purpose is. *See Detzner*, 256 So. 3d at 809-10 (stating that if a phrase that “is neither commonly nor consistently used, it cannot be commonly understood by voters”); *cf. Adult Use of Marijuana*, 315 So. 3d at 1183-84 (holding that the misleading implication that an amendment might affect both federal and state marijuana laws could not be remedied by voters’ “common understanding and knowledge” of legal rules) (marks and citation omitted). Instead, voters “must be able to comprehend the sweep of each proposal from a fair notification in the proposition itself that it is neither less nor more extensive than it appears to be.” *Askew*, 421 So. 2d at 155 (quotation omitted).

On its face, the ballot language here fails to provide that fair notification and is thus clearly and conclusively defective.

B. The ballot title and summary are misleading to voters.

The ballot title and summary fail for the additional reason that they are misleading. Ballot language can be misleading “either in an affirmative sense, because it misleads the voters as to the material

effects of the amendment, or in a negative sense, by failing to inform the voters of those material effects.” *Competitive Energy*, 287 So. 3d at 1260. Or, put more simply, ballot language “cannot either fly under false colors or hide the ball as to the amendment’s true effect.” *Detzner*, 256 So. 3d at 808 (quotation omitted). The ballot title and summary in this case do both for at least four reasons.

First, as described in the preceding section, the ballot title and summary “hide the ball” by packaging a constitutional guarantee of abortion on demand as a measured proposal that merely precludes a handful of regulations regarding two limited circumstances, which some voters might, at a high level of abstraction and without dissecting the amendment’s text in the way that a lawyer or judge would, think is a good or at least acceptable idea. That alone should be enough to strike it from the ballot.

Second, the ballot title and summary use vague language to obscure the reach of the proposed amendment’s ban on laws affecting abortion. The initiative’s proponents could have honestly told voters that the amendment makes abortion legal in all circumstances up to 24 weeks and whenever a doctor, nurse, midwife, psychologist, or physical therapist says so. Instead, the language they chose masks

this effect by using vague terms like “viability,” “health,” and “healthcare provider” that are not explained and that hide the true scope of the initiative. *See, e.g., Race in Public Educ*, 778 So. 2d at 899 (holding that ballot summary that failed to define vague key terms misled voters as to the full effect of the amendment).

Third, the ballot language misleads with respect to its effect on partial-birth abortion. On the one hand, it fails to disclose to voters that if adopted, partial-birth abortion will become legal in Florida with the approval of whoever qualifies as a “healthcare provider” and without material limitation. That omission matters because the amendment’s authorization of partial-birth abortion is incontestably a “material effect” of the amendment, *Competitive Energy*, 287 So. 3d at 1260; substantial numbers of voters think partial-birth abortion is barbaric and ought to be prohibited. *See* Lydia Saad, *Americans Agree With Banning “Partial-Birth Abortion,”* Gallup (Nov. 6, 2023).¹⁰

And on the other hand, the ballot language fails to disclose that partial-birth abortion is prohibited under federal law unless

¹⁰ Available at <https://news.gallup.com/poll/9658/Americans-Agree-Banning-PartialBirth-Abortion.aspx> (last visited Oct. 31, 2023).

“necessary to save the life of a mother whose life is endangered by a . . . condition caused by or arising from the pregnancy itself,” § 18 U.S.C. 1531(a) (2023), which is much more restrictive than the “healthcare provider” standard in the proposed amendment and ballot language. Thus, the ballot language misleadingly implies that the proposed amendment would permit what the federal code expressly prohibits. *See Adult Use of Marijuana*, 315 So.3d at 1183 (“Because the summary affirmatively conceals the possibility that an individual could be prosecuted for conduct the amendment purports to permit or authorize, the summary is clearly and conclusively defective.”) (cleaned up).

Fourth, the ballot language incorrectly implies that the amendment will not impact parental rights when their children seek abortions. Currently, Florida requires parental consent, with limited exceptions, before a physician can perform an abortion on a minor. *See* § 390.01114(3). If the proposed amendment passes, this statute will likely be another casualty. The loss of parental consent is obscured in the ballot language, which highlights that the proposed amendment will not change the constitutional right to parental notification—leading voters to assume that the right to parental

consent will be similarly untouched. This is notable as parental consent is broadly supported, even by those who otherwise support abortion. See *Most Voters Back Parental Notification for Minors' Abortions*, Rasmussen Reports (July 18, 2022)¹¹ (finding “60% in favor of requiring parental permission and just 29% against it”).

Fifth, the title of the initiative—“limiting government interference with abortion”—is misleading. To begin with, the phrasing carries the emotionally and politically charged connotation of unwelcome engagement in a woman’s autonomy. That violates this Court’s longstanding precedent that the ballot title and summary are no place for “political rhetoric” and “emotional language” because they should “tell the voter the legal effect of the amendment and no more.” *Save Our Everglades*, 636 So. 2d at 1341-42 (citation and quotation omitted); see also *Adv. Op. to Att’y Gen. re Additional Homestead Tax Exemption*, 880 So. 2d 646, 653 (Fla. 2004) (“The use of the phrase ‘provides property tax relief’ constitutes political

¹¹Available at https://rasmussenreports.com/public_content/politics/public_surveys/most_voters_back_parental_notification_for_minors_abortions (last visited Oct. 31, 2023).

rhetoric that invites an emotional response from the voter by materially misstating the substance of the amendment.”).

Furthermore, the substance of the proposed amendment does far more than merely “limit” abortion regulation. It outlaws it in virtually all cases. By suggesting that the scope of the proposed amendment is substantially more measured than it in fact is, the ballot language “flies under false colors” relative to what the amendment actually does.

* * * * *

In sum, the ballot title and summary take a proposed amendment that impermissibly packages multiple subjects in a single proposal then conceals from voters—both through what the language says and does not say—that the chief purpose of the amendment is to legalize abortion in Florida in virtually all cases. The ballot title and summary do not allow voters to “cast an intelligent and informed ballot,” and they violate the requirements of section 101.161(b). *Adult Use of Marijuana*, 315 So. 3d at 1180.

CONCLUSION

The initiative petition in this case violates both the one-subject requirement of article XI, section 3 and the truth-in-packaging

requirements of section 101.161(1). The Court should preclude its placement on the ballot.

Dated: October 31, 2023

Respectfully Submitted,

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CERTIFICATE OF SERVICE

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CERTIFICATE OF COMPLIANCE

I certify that this brief complies with the requirements of Florida Rules of Appellate Procedure 9.045(b) and (e) and 9.210(a)(2) because it was prepared using Bookman Old Style 14-point font and the word count is 10,051.

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