

**FORM 6 FULL AND PUBLIC DISCLOSURE OF 2011**

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

**FINANCIAL INTERESTS**

LAST NAME — FIRST NAME — MIDDLE NAME:  
 Spencer Donald Charles

FOR OFFICE USE ONLY:

MAILING ADDRESS:  
 6000 Badger RD.

\_\_\_\_\_ ID Code

CITY : ZIP : COUNTY :  
 Milton 32570 Santa Rosa

\_\_\_\_\_ ID No.

NAME OF AGENCY :  
 Clerk of Court

\_\_\_\_\_ Conf. Code

NAME OF OFFICE OR POSITION HELD OR SOUGHT :  
 Clerk of Court

\_\_\_\_\_ P. Req. Code

CHECK IF THIS IS A FILING BY A CANDIDATE

**PART A -- NET WORTH**

Please enter the value of your net worth as of December 31, 2011, or a more current date. [Note: Net worth is not calculated by subtracting your reported liabilities from your reported assets, so please see the instructions on page 3.]

My net worth as of May 16, 20 12 was \$ 446,790

**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 \$ 40,000

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

DESCRIPTION OF ASSET (specific description is required - see instructions page 4)	VALUE OF ASSET
Please see attached	See Attached

**PART C -- LIABILITIES**

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Florida State Employees Federal Credit Union, P.O. Box 11003, Pensacola, FL 32524-1003	\$1,922
HSBC Credit Services, P.O. Box 49308, San Jose, CA 95161-9308	\$2,257

**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 2011 federal income tax return, including all W2's, schedules, and attachments. **OR** (2) file a sworn statement identifying each separate source and amount of income which exceeds \$1,000, including secondary sources of income, by completing the remainder of Part D. below.

I elect to file a copy of my 2011 federal income tax return and all W2's, schedules, and attachments.  
 [If you check this box and attach a copy of your 2011 tax return, you need not complete the remainder of Part D.]

**PRIMARY SOURCES 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 5]:**

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

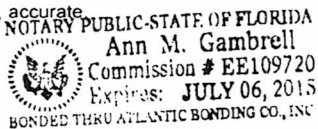
**PART E -- INTERESTS IN SPECIFIED BUSINESSES [Instructions on page 5]**

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

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

**OATH**

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



STATE OF FLORIDA  
 COUNTY OF Sanford

Sworn to (or affirmed) and subscribed before me this 20th day of

May, 2012, by Donald Spencer  
Ann M. Gambrell  
 (Signature of Notary Public--State of Florida)

Donald Spencer  
 SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

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

Personally Known X OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

**FILING INSTRUCTIONS** for when and where to file this form are located at the top of page 3.  
**INSTRUCTIONS** on who must file this form and how to fill it out begin on page 3.  
**OTHER FORMS** you may need to file are described on page 6.

## Assets

## Value of Asset

Owned property	\$ 1,206
Spencer Family Property LLC	\$ 21,000
Residential home 6000 Bader Rd. Milton, FL 32570	\$110,000
<b>Charles Swab 457 plan</b>	
AFLAC	\$ 12,900
General Electric	\$ 7,300
Lowe's	\$ 14,750
Microsoft	\$ 12,980
Proctor and Gamble	\$ 8,250
Allianz Global Fund	\$ 2,890
Invesco Van Kampen Fund	\$ 15,965
Oppenheimer Main Street Fund	\$ 24,520
Pioneer Growth Fund	\$ 21,221
Invesco Van Kampen Growth	\$ 18,690
<b>Nationwide Retirement Solutions 457 plan</b>	
Nationwide International value fund	\$ 1,860
Oppenheimer Global Fund	\$ 3,105
Nationwide Small Cap	\$ 1,570
American Century Growth	\$ 1,255
Nationwide Variable insurance trust	\$ 1,275
American Century Value	\$ 1,270
Invesco Van Kempen Growth	\$ 1,910
Nationwide Fund	\$ 1,885
Neubergem Berman Equity	\$ 2,515
T. Rowe Price	\$ 1,855
Nationwide Bond Index	\$ 3,535
Pimco total Return Fund	\$ 3,860
Federal U.S. Government Securitiy	\$ 2,557
Fixed Assets	\$ 3,204
<b>Personal Stock Account with Well Fargo</b>	
AFLAC	\$ 2,030
Altria Group Inc	\$ 6,925
At&t	\$ 4,945
Bank of America	\$ 13,105
Bershire Hathway Inc	\$ 2,448
BP PLC Spons	\$ 12,480
Ford Motor Company	\$ 3,185

	<b>Value of Asset</b>
Intel Corp	\$ 8,715
Lowes	\$ 21,823
Natural Partners Inc	\$ 7,923
Pizer Inc	\$ 12,630
Proctor & Gamble	\$ 16,965
Money Market	\$ 9,633
<b>Florida State Employees Federal Credit Union</b>	
Checking	\$ 1,015
Savings	\$ 21,733
<b>Charter Bank</b>	\$ 2,622

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning \_\_\_\_\_, ending \_\_\_\_\_ See separate instructions.

Your first name M.I. Last name Suffix  
**DONALD C SPENCER** Your social security number **[REDACTED]**

If a joint return, spouse's first name M.I. Last name Suffix  
**BEVERLY D SPENCER** Spouse's social security number **[REDACTED]**

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
**6000 BADGER ROAD** **[REDACTED]** **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
**MILTON FL 32570** Presidential Election Campaign

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

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

Check only one box. First name Last name SSN  
 5  Qualifying widow(er) with dependent child

**Exemptions** 6a  Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **2**  
 b  Spouse } No. of children on 6c who:  
 • lived with you **0**  
 • did not live with you due to divorce or separation (see instructions) **0**  
 Dependents on 6c not entered above **0**  
 Add numbers on lines above **2**

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed **2**

Income	7	8a	9a	10	11	12	13	14	15a	16a	17	18	19	20a	21	22																							
7 Wages, salaries, tips, etc. Attach Form(s) W-2	57,415	8a Taxable interest. Attach Schedule B if required	23	9a Ordinary dividends. Attach Schedule B if required	2,348	10 Taxable refunds, credits, or offsets of state and local income taxes		11 Alimony received		12 Business income or (loss). Attach Schedule C or C-EZ		13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	-3,000	14 Other gains or (losses). Attach Form 4797		15a IRA distributions		15b Taxable amount		16a Pensions and annuities		16b Taxable amount		17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		18 Farm income or (loss). Attach Schedule F		19 Unemployment compensation		20	194	20a Social security benefits		20b Taxable amount	0	21 Other income. List type and amount		22 Combine the amounts in the far right column for lines 7 through 21. This is your total income	56,980

Adjusted Gross Income	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37														
23 Educator expenses		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		25 Health savings account deduction. Attach Form 8889		26 Moving expenses. Attach Form 3903		27 Deductible part of self-employment tax. Attach Schedule SE		28 Self-employed SEP, SIMPLE, and qualified plans		29 Self-employed health insurance deduction		30 Penalty on early withdrawal of savings		31a Alimony paid b Recipient's SSN		32 IRA deduction		33 Student loan interest deduction		34 Tuition and fees. Attach Form 8917		35 Domestic production activities deduction. Attach Form 8903		36 Add lines 23 through 31a and 32 through 35	56,980	37 Subtract line 36 from line 22. This is your adjusted gross income	56,980

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) 38 56,980

39a Check  You were born before January 2, 1947,  Blind. } Total boxes checked  39a  
 if:  Spouse was born before January 2, 1947,  Blind. }

b If your spouse itemizes on a separate return or you were a dual-status alien, check here.  39b

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 11,600

41 Subtract line 40 from line 38 41 45,380

42 Exemptions. Multiply \$3,700 by the number on line 6d 42 7,400

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 37,980

44 Tax (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  962 election 44 4,494

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

46 Add lines 44 and 45 46 4,494

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 23 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions). 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a  3800 b  8801 c  53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 4,494

**Other Taxes**

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a  4137 b  8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Other taxes. Enter code(s) from instructions 60

61 Add lines 55 through 60. This is your total tax 61 4,494

**Payments**

62 Federal income tax withheld from Forms W-2 and 1099 62 6,287

63 2011 estimated tax payments and amount applied from 2010 return 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

67 First-time homebuyer credit from Form 5405, line 10 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a  2439 b  8839 c  8801 d  8885 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 6,287

**Refund**

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73 1,793

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here.  74a 1,793

b Routing number  c Type:  Checking  Savings

d Account number

75 Amount of line 73 you want applied to your 2012 estimated tax 75

**Amount You Owe**

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions 76 0

77 Estimated tax penalty (see instructions) 77

**Third Party Designee**

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

Designee's name  Preparer Phone no. (850) 623-0208 Personal identification number (PIN) 73755

**Sign Here**

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

Your signature  Date Your occupation DEPUTY SHERIFF Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation NURSE If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name JOHN DAVID ELLIOTT Preparer's signature Date 3/20/2012 Check  if self-employed PTIN

Firm's name JOHN DAVID ELLIOTT, PA, CPA Firm's EIN

Firm's address 5235 WILLING STREET MILTON FL 32570 Phone no. (850) 623-0208

COPY

EMPLOYER'S IDENTIFICATION NUMBER 36-2099803		OMB NO. 1545-0001		WAGE, TIP, OTHER COMPENSATION 33621.15	FEDERAL INCOME TAX WITHHELD 3996.92
EMPLOYEE IDENTIFICATION NUMBER 59-2193856		EMPLOYEE'S SOCIAL SECURITY NUMBER [REDACTED]		SOCIAL SECURITY WAGE 35814.40	SOCIAL SECURITY TAX WITHHELD 1495.80
EMPLOYER'S NAME, ADDRESS, AND ZIP CODE WEST FLORIDA MEDICAL CENTER CL 8338 NORTH DAVIS HWY PENSACOLA FL 32514		MEDICARE WAGE AND TIPS 35814.40		MEDICARE TAX WITHHELD E16.41	
EMPLOYEE'S FIRST NAME AND INITIAL BEVERLY D		LAST NAME SPENCER		<input type="checkbox"/> UNQUALIFIED PLAN <input type="checkbox"/> STATE <input type="checkbox"/> ALLOCATED TIPS <input type="checkbox"/> DEPENDENT CARE BENEFITS <input type="checkbox"/> 1938.22	
EMPLOYEE'S ADDRESS AND ZIP CODE 5055 LASSITER RD PACE, FL 32571		STATE EMPLOYER STATE ID NO.		<input type="checkbox"/> STATUTORY EMPLOYEE <input type="checkbox"/> RETIREMENT PLAN <input type="checkbox"/> THIRD-PARTY SICK PAY	

Copy B To be filed with Employee's FEDERAL TAX RETURN  
FORM W-2 Wage and Tax Statement

2011

Dept. of the Treasury - Internal Revenue Service

Visit [www.irs.gov/efile](http://www.irs.gov/efile) for e-file details.

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## W-2 AND WAGE SUMMARY

Copy B To Be Filed With Employee's FEDERAL Tax Return		36-2099803 OMB NO. 1545-0001	
a Employee's soc. sec. no.	1 Wages, tips, other comp. 23733.74	2 Federal income tax withheld 2287.28	
b Employee ID number 59-6002642	3 Social security wages 32026.58	4 Social security tax withheld 1345.19	
	5 Medicare wages and tips 32026.58	6 Medicare tax withheld 464.44	
c Employer's name, address, and ZIP code SANTA ROSA CO. SHERIFF'S OFFIC P O BOX 7129 MILTON, FL 32570-7129			
d Control number			
e Employee's name, address, and ZIP code DONALD CHARLES SPENCER 6000 BADGER ROAD MILTON, FL 32570 5000			
7 Social security tips .00	8 Allocated tips .00		
10 Dependent care benefits .00	11 Nonqualified plans .00	12a Code G	See inst. for box 12 7800.00
13 Statutory employee Retirement plan X	14 Other .00 .00 .00	12b Code .00	
Third-party sick pay .00		12c Code .00	
		12d Code .00	
15 State Employer's state I.D. #	16 State wages, tips, etc. .00	17 State income tax .00	
18 Local wages, tips, etc. .00	19 Local income tax .00	20 Locality name	

Form W-2 Wage and Tax Statement

2011

Dept. of the Treasury - IRS

This information is being furnished to the Internal Revenue Service.

**SCHEDULE B**  
(Form 1040A or 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ See instructions on back.

Name(s) shown on return

Your social security number

DONALD C and BEVERLY D SPENCER

**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 instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

F.S.E.F. CREDIT UNION  
FIRST CLEARING, LLC

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.

- 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 1040A, or Form 1040, line 8a ▶

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

**Part II**

**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

5 List name of payer ▶ FIRST CLEARING, LLC

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 1040A, or Form 1040, line 9a ▶

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

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back)

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.

- 7a At any time during 2011, 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 Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements.
- b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶
- 8 During 2011, 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 on back

Yes	No
	X
	X



**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).  
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Name(s) shown on return

Your social security number

DONALD C and BEVERLY D SPENCER

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

Complete Form 8949 before completing line 1, 2, or 3.  
This form may be easier to complete if you round off cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I . . . . .	309	( 314)		-5
2 Short-term totals from all Forms 8949 with box B checked in Part I . . . . .		( )		0
3 Short-term totals from all Forms 8949 with box C checked in Part I . . . . .		( )		0
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 ( 39,216)
7 Net short-term capital gain or (loss). Combine lines 1 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 -39,221

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

Complete Form 8949 before completing line 1, 2, or 3.  
This form may be easier to complete if you round off cents to whole dollars.

	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II . . . . .	5,574	( 5,955)		-381
9 Long-term totals from all Forms 8949 with box B checked in Part II . . . . .		( )		0
10 Long-term totals from all Forms 8949 with box C checked in Part II . . . . .		( )		0
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 . . . . .				11 406
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				12
13 Capital gain distributions. See the instructions . . . . .				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions . . . . .				14 ( 17,410)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back . . . . .				15 -17,385

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

Schedule D (Form 1040) 2011

**Part III Summary**

16 Combine lines 7 and 15 and enter the result . . . . .	16	-56,606
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	18	
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . ▶	19	
20 Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	21	( 3,000)
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have <b>qualified dividends</b> on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

# Sales and Other Dispositions of Capital Assets

Department of the Treasury  
Internal Revenue Service (99)

- ▶ See Instructions for Schedule D (Form 1040).
- ▶ For more information about Form 8949, see [www.irs.gov/form8949](http://www.irs.gov/form8949)
- ▶ Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Name(s) shown on return

Your social security number

DONALD C and BEVERLY D SPENCER

[REDACTED]

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

Note: You must check one of the boxes below. Complete a separate Form 8949, page 1, for each box that is checked.

\* Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

- (A) Short-term transactions reported on Form 1099-B with basis reported to the IRS
- (B) Short-term transactions reported on Form 1099-B but basis not reported to the IRS
- (C) Short-term transactions for which you cannot check box A or B

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*	
1	ELI LILLY & CO		Various	11/21/2011	309	314		
2	<b>Totals.</b> Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 1 (if box A above is checked), line 2 (if box B above is checked), or line 3 (if box C above is checked).						309	314

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

DONALD C and BEVERLY D SPENCER

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

Note: You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked.

\*Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see the Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

- (A) Long-term transactions reported on Form 1099-B with basis reported to the IRS
(B) Long-term transactions reported on Form 1099-B but basis not reported to the IRS
(C) Long-term transactions for which you cannot check box A or B

Table with 7 columns: (a) Description of property, (b) Code, (c) Date acquired, (d) Date sold, (e) Sales price, (f) Cost or other basis, (g) Adjustments to gain or loss. Row 1: ELI LILLY & CO, Various, 11/21/2011, 5,574, 5,955.

4 Totals. Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked).

4 5,574 5,955 0

**SCHEDULE E**  
**(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

Name(s) shown on return

Your social security number

DONALD C and BEVERLY D SPENCER

- A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
 B If "Yes," did you or will you file all required Forms 1099?  Yes  No

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**Caution.** For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1 Physical address of each property—street, city, state, zip	Type—from list below	2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days			Personal Use Days			QJV
			A	B	C	A	B	C	
A CHEVRON USA, P.O. BOX 9035, CONCORD, CA, 94521	6								
B CHEVRON USA, P.O. BOX 9035, CONCORD, CA, 94521	6								
C	6								

**Type of Property:**

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

**Income:**

		Properties		
		A	B	C
3 a Merchant card and third party payments. For 2011, enter -0-	3a			
3 b Payments not reported to you on line 3a	3b	142	171	118
Total not including amounts on line 3a that are not income (see instructions)	4	142	171	118

**Expenses:**

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10	50	50	
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17	27	34	
18 Depreciation expense or depletion	18			
19 Other (list) ▶ See attached statement	19	21	26	
20 Total expenses. Add lines 5 through 19	20	98	110	18
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21	44	61	18
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			100
23 a Total of all amounts reported on line 3a for all rental properties	23a		0	
b Total of all amounts reported on line 3a for all royalty properties	23b		0	
c Total of all amounts reported on line 4 for all rental properties	23c		0	
d Total of all amounts reported on line 4 for all royalty properties	23d		431	
e Total of all amounts reported on line 12 for all properties	23e		0	
f Total of all amounts reported on line 18 for all properties	23f		47	
g Total of all amounts reported on line 20 for all properties	23g		226	

24 <b>Income.</b> Add positive amounts shown on line 21. Do not include any losses.	24		205
25 <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here.	25	( 0 )	
26 <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26		205

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

DONALD C and BEVERLY D SPENCER

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk 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 [X] No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Row A: NATURAL RESOURCE PARTNERS L. P. (From PTP), P, [ ], 32-2164875, [ ]

Table with 5 columns: (f) Passive loss allowed (attach Form 8582 if required), (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Row A: [ ], [ ], 11, [ ], [ ]

29 a Totals b Totals 30 Add columns (g) and (j) of line 29a 31 Add columns (f), (h), and (i) of line 29b 32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Row A: [ ], [ ]

Table with 4 columns: (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. Row A: [ ], [ ], [ ], [ ]

34 a Totals b Totals 35 Add columns (d) and (f) of line 34a 36 Add columns (c) and (e) of line 34b 37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c (see instructions), (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3e. Row A: [ ], [ ], [ ], [ ], [ ]

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 41 Total income or (loss). Combins lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18

42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)

43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules

(HTA)

Form **4797**

# Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184

**2011**

Attachment

Sequence No. **27**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) shown on return

DONALD C and BEVERLY D SPENCER

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).

## 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)
							0
							0
							0
							406

From K-1 (1065)

3	Gain, if any, from Form 4684, line 39.						
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37.						
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824.						
6	Gain, if any, from line 32, from other than casualty or theft.						
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, 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 did not 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.

8	Nonrecaptured net section 1231 losses from prior years (see instructions).						
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).						0

## 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):						0
							0
							0

11	Loss, if any, from line 7.						
12	Gain, if any, from line 7 or amount from line 8, if applicable.						
13	Gain, if any, from line 31.						
14	Net gain or (loss) from Form 4684, lines 31 and 38a.						
15	Ordinary gain from installment sales from Form 6252, line 25 or 36.						
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824.						
17	Combine lines 10 through 16.						0
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 part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions.						
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14.						
							0

For Paperwork Reduction Act Notice, see separate instructions. (HTA)

## 2011 Electronic Filing Information (1040)

### Signature Method (Note: When filing status is 'MFJ,' both filers must use PINs.)

- Practitioner PIN. Use only Section (A) below.  
 Self-Select PIN. Use Sections (A) and (B) below.  
 Self-Select PIN using Electronic Filing PIN. Use Sections (A) and (B) below. [Click here to get EF PIN from IRS website](#)

### PIN Information (Enter information below and then confirm the information on the 'PIN' tab)

	(A) Practitioner and Self-Select PIN			(B) Self-Select PIN Only:		
	PIN (5 Digits)	T/S entered	ERO entered	Prior Year PIN (or) Prior Year AGI	Date of Birth	
Taxpayer PIN:	73314	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Spouse PIN:	56483	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Date signed:						
ERO PIN:	73755					

- Power of Attorney.  
 Personal Representative.

### EFIN

Enter your 6-digit EFIN number. Note: You must enter the EFIN through the Preparer Manager.  
 EFIN: 506249

### DCN

The DCN (Document Control Number) for this return will be computed automatically when you create the e-file and will be displayed here.  
 DCN: \_\_\_\_\_

### Taxpayer Information

Filer's first name DONALD		Filer's middle initial C	Filer's last name SPENCER	Filer's suffix
Spouse's first name BEVERLY		Spouse's middle initial D	Spouse's last name SPENCER	Spouse's suffix
Street address 6000 BADGER ROAD		Filer's SSN [REDACTED]	Spouse's SSN [REDACTED]	
Address continuation		POA, personal rep or c/o addressee name		
City MILTON		State FL	ZIP code 32570	Daytime phone number
Foreign country	Foreign province/county		Foreign postal code	Foreign phone number
Email address		IRS identity protection PIN		

### ERO

(Enter data in the Preparer Manager)

ERO's name JOHN DAVID ELLIOTT		Check if self-employed	ERO's SSN or PTIN P00731660
Firm's name JOHN DAVID ELLIOTT, PA, CPA		ERO's EIN 59-2858398	
Address 5235 WILLING STREET		Phone (850) 623-0208	
City MILTON		State FL	ZIP code 32570

### Paid Preparer

(Enter data in the Preparer Manager)

Paid preparer's name JOHN DAVID ELLIOTT		Non-paid prep type	Check if self-employed	Preparer's PTIN P00731660
Firm's name JOHN DAVID ELLIOTT, PA, CPA		EIN 59-2858398		
Address 5235 WILLING STREET		Phone (850) 623-0208		
City		State	ZIP code	Foreign country



Form **8879**

# IRS e-file Signature Authorization

OMB No. 1545-0074

**2011**

Department of the Treasury  
Internal Revenue Service

- ▶ Do not send to the IRS. This is not a tax return.
- ▶ Keep this form for your records. See instructions.

Declaration Control Number (DCN)

Taxpayer's name: **DONALD C SPENCER** Social security number: [REDACTED]  
 Spouse's name: **BEVERLY D SPENCER** Spouse's social security number: [REDACTED]

### Part I Tax Return Information—Tax Year Ending December 31, 2011 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	56,980
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	4,494
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	6,287
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-SS, Part I, line 12a)	4	1,793
5	Amount you owe (Form 1040, line 78; Form 1040A, line 45; Form 1040EZ, line 12)	5	0

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2011, 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 my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that are 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 1-865-355-4557. Payment cancellation requests must be received no later than 2 business days prior to the payment settlement date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return, and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize JOHN DAVID ELLIOTT, PA, CPA to enter or generate my PIN 73314 as my signature on my tax year 2011 electronically filed income tax return. ERO firm name Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part II, below.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's PIN: check one box only

- I authorize JOHN DAVID ELLIOTT, PA, CPA to enter or generate my PIN 56483 as my signature on my tax year 2011 electronically filed income tax return. ERO firm name Enter five numbers, but do not enter all zeros
- I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III, below.

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

## 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. 150624973755  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 electronically filed income tax return for the taxpayers indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature \_\_\_\_\_ Date \_\_\_\_\_

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