

FOR OFFICE USE ONLY:  
FLORIDA  
COMMISSION ON ETHICS  
AUG 17 2020  
RECEIVED

**PROCESSED**

St. Johns County-Elected Constitutional Officer



\*\*\*\*\*AUTO\*\*ALL FOR AADC 320 T1 P1 136 136

DAVID BERNARD SHOAR, SHERIFF  
4015 LEWIS SPEEDWAY  
ST AUGUSTINE FL 32084-8611

ID CODE



ID NO.

32458

CONF. CODE

Shoar, David Bernard

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, 2019 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 31, 20 19 was \$ 1,423,000.

**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, whether owned or leased.

The aggregate value of my household goods and personal effects (described above) is \$ 45,000

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

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
Primary Residence.....	\$325,000
Misc Stocks.....	\$35,000
GA Real Estate.....	\$50,000
Linda Mar Real Estate.....	\$285,000
Deferred Comp.....	\$573,000
Roth.....	\$70,000
FKS DROP.....	\$100,000

**PART C -- LIABILITIES**

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
Ameris Bank	\$50,000
Community Credit Union	\$10,000

**JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:**

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY

**PART D -- INCOME**

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2019 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

I elect to file a copy of my 2019 federal income tax return and all W2's, schedules, and attachments.  
 [If you check this box and attach a copy of your 2019 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 6]**

	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			

**PART F - TRAINING**

For officers required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

**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 St. Johns  
 Sworn to (or affirmed) and subscribed before me by means of  
 physical presence or  online notarization, this 11<sup>th</sup> day of

August 2020 by David B. Shoar  
 (Signature of Notary Public--State of Florida)

D. B. Shoar  
 SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

ELIZABETH MICKLER  
 Commission # GG-180586  
 Notary Public  
 Expires February 18, 2022  
 Personally Known   Produced Identification   
 Type of Identification Produced \_\_\_\_\_

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature

Date

**Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.**

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

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

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

Your first name and middle initial DAVID B	Last name SHOAR	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial LAURA	Last name SHOAR	[REDACTED]

**CLIENT'S COPY**

Home address (number and street). If you have a P.O. box, see instructions. 7 HAWAIIAN BLVD		Apt. no.	<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). SAINT AUGUSTINE FL 32084		Foreign country name	Foreign province/state/county
		Foreign postal code	If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>

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

**Age/Blindness** You:  Were born before January 2, 1955  Are blind Spouse:  Was born before January 2, 1955  Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b> 125,322
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b>
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	<b>3b</b>
<b>4a</b> IRA distributions . . . . .	<b>4a</b>	<b>4b</b>
<b>c</b> Pensions and annuities . . . . .	<b>4c</b>	<b>4d</b> 39,456
<b>5a</b> Social security benefits . . . . .	<b>5a</b>	<b>5b</b>
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		<b>6</b>
<b>7a</b> Other income from Schedule 1, line 9 . . . . .		<b>7a</b>
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .		<b>7b</b> 164,778
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .		<b>8a</b>
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .		<b>8b</b> 164,778
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b> 24,400	
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b> 0	
<b>11a</b> Add lines 9 and 10 . . . . .		<b>11a</b> 24,400
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .		<b>11b</b> 140,378

**Standard Deduction for—**  
 • Single or Married filing separately, \$12,200  
 • Married filing jointly or Qualifying widow(er), \$24,400  
 • Head of household, \$18,350  
 • If you checked any box under Standard Deduction, see instructions.



12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	22,600
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	22,600
13a	Child tax credit or credit for other dependents	13a	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	22,600
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	
16	Add lines 14 and 15. This is your total tax	16	22,600
17	Federal income tax withheld from Forms W-2 and 1099	17	25,801
18	Other payments and refundable credits:		
a	Earned income credit (EIC)	18a	
b	Additional child tax credit. Attach Schedule 8812	18b	
c	American opportunity credit from Form 8863, line 8	18c	
d	Schedule 3, line 14	18d	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	
19	Add lines 17 and 18e. These are your total payments	19	25,801
<b>Refund</b>	20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	3,201
	21a Amount of line 20 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	21a	3,201
	Routing number <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	Account number		
	22 Amount of line 20 you want applied to your 2020 estimated tax	22	
<b>Amount You Owe</b>	23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	
	24 Estimated tax penalty (see instructions)	24	

If you have a qualifying child, attach Sch. EIC.  
 If you have nontaxable combat pay, see instructions.

**Third Party Designee** Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.  Yes. Complete below.  No

(Other than paid preparer) Designee's name **W SCOTT PACETTI** Phone no. **904-824-8463** Personal identification number (PIN)

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<b>SHERIFF</b>		<b>SHERIFF</b>	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		<b>HOMEMAKER</b>	

Phone no. \_\_\_\_\_ Email address \_\_\_\_\_

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
<b>W SCOTT PACETTI</b>		<b>02/11/2020</b>	<b>P00699558</b>	
Firm's name <b>COWAN &amp; PACETTI INC</b>	Phone no. <b>904-824-8463</b>			
Firm's address <b>3275 US HWY 1 SOUTH SAINT AUGUSTINE FL 32086-</b>	Firm's EIN <b>59-3264038</b>			

US 1040

Three - Year Tax Summary

2019

Name: DAVID B & LAURA SHOAR

SSN: [REDACTED]

	2017	2018	2019
<b>Gross Income</b>			
Wages and salaries	114,700	124,315	125,322
Interest and dividends	16		
Business income			
Sale of assets - gain or loss			
Pension and IRA distributions	39,146	39,146	39,456
Rents, royalties, etc			
Unemployment and social security			
Other income			
<b>Total gross income</b>	<b>153,862</b>	<b>163,461</b>	<b>164,778</b>
<b>Adjustments to Income</b>			
<b>Adjusted gross income</b>	<b>153,862</b>	<b>163,461</b>	<b>164,778</b>
<b>Itemized or Standard Deductions</b>			
Medical expense deduction			
Taxes			
Interest			
Contributions			
Miscellaneous deductions			
Other itemized deductions			
<b>Total deductions</b>	<b>12,700</b>	<b>24,000</b>	<b>24,400</b>
<b>Exemptions</b>	<b>8,100</b>		
Qualified business income deduction	0	0	0
<b>Taxable Income</b>	<b>133,062</b>	<b>139,461</b>	<b>140,378</b>
<b>Tax (2019 - 1040, line 11)</b>	<b>24,743</b>	<b>22,560</b>	<b>22,600</b>
Alternative minimum tax			
Other taxes			
<b>Credits and Payments</b>			
Credits			
Withholding	27,486	25,930	25,801
EIC and Additional Child Tax Credit			
Estimated tax payments			
Other payments			
<b>Total credits and payments</b>	<b>27,486</b>	<b>25,930</b>	<b>25,801</b>
<b>Tax liability after credits</b>	<b>24,743</b>	<b>22,560</b>	<b>22,600</b>
Estimated tax penalty			
<b>Refund or (Balance Due)</b>	<b>2,743</b>	<b>3,370</b>	<b>3,201</b>
Federal marginal tax bracket	25.0 %	22.0 %	22.0 %
Tax preparation fee			
<b>State refund or (balance due)</b>			
1st resident state refund (balance due)	FL		
2nd resident state refund (balance due)			
1st part-year state refund (balance due)			
2nd part-year state refund (balance due)			
1st nonresident state refund (balance due)			
2nd nonresident state refund (balance due)			
3rd nonresident state refund (balance due)			
4th nonresident state refund (balance due)			
5th nonresident state refund (balance due)			

NOTES FOR 2019:

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PRINTED 02/11/2020

DAVID B \_\_\_\_\_  
 LAURA \_\_\_\_\_  
 7 HAWAIIAN BLVD \_\_\_\_\_  
 SAINT AUGUSTINE FL 32084 \_\_\_\_\_

SHOAR \_\_\_\_\_

	Taxpayer	Spouse
SSN	_____	_____
Birth	10/28/1961	01/28/1966
Death	_____	_____
Day Phone	_____	_____
Evening	904-471-7214	_____
Cell or Fax	904-669-1877	_____
PIN	_____	_____

Email \_\_\_\_\_  
 Taxpayer Occupation SHERIFF Spouse Occupation HOMEMAKER  
 Filing Status MARRIED FILING JOINT

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Preparer ID: WSP Preparation Fee: \_\_\_\_\_ Date: 02/11/2020

Preparer: W SCOTT PACETTI Time in return 7 min.

Recap of 2019 Income Tax Return

Earned Income	125,322	Federal Tax	22,600
Federal AGI	164,778	Withholding	25,801
Taxable Income	140,378	Refund/(Due)	3,201
EIC	_____	Tax Bracket	22.0 %

State	_____	_____	_____	_____
Tax	_____	_____	_____	_____
Withholding	_____	_____	_____	_____
Refund/Due	_____	_____	_____	_____
State	_____	_____	_____	_____
Tax	_____	_____	_____	_____
Withholding	_____	_____	_____	_____
Refund/Due	_____	_____	_____	_____

2/11/20 MG

Bank Product Information	Advance Only	Check	Direct Deposit	Debit Card	Walmart Direct2Cash
Qualifying refund					
Fees					
Net refund					
Advance					
Federal disbursement					
State disbursement					
Check one					