# FORM 6 — FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS — 2018

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

FOR OFFICE USE ONLY: 271464

PROCESSED
FLORIDA
COMMISSION ON ETHICS
JUL 01 2019
RECEIVED

LAST NAME — FIRST NAME — MIDDLE NAME:
PEREZ DANIEL ANTHONY

MAILING ADDRESS:
8720 SW 84TH STREET

CITY: MIAMI | ZIP: 33173 | COUNTY: MIAMI-DADE

NAME OF AGENCY:
HOUSE OF REPRESENTATIVES

NAME OF OFFICE OR POSITION HELD OR SOUGHT:
STATE REPRESENTATVIE DISTRICT 116

**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, 2018 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 31ST, 20 18 was $ 635,627.90.

## 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 $ 100,000

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

| DESCRIPTION OF ASSET (specific description is required - see instructions p.4) | VALUE OF ASSET |
|---|---|
| SEE ATTACHED - STATEMENT 1 | 1,258,049.07 |
| | |
| | |
| | |

## PART C -- LIABILITIES

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

| NAME AND ADDRESS OF CREDITOR | AMOUNT OF LIABILITY |
|---|---|
| SEE ATTACHED - STATEMENT 2 | 721,395.78 |
| | |
| | |
| | |

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

| NAME AND ADDRESS OF CREDITOR | AMOUNT OF LIABILITY |
|---|---|
| | |
| | |
| | |



(Continued on reverse side)

## 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 2018 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 2018 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2018 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 |
|---|---|---|
| N/A | N/A | N/A |
| | | |

**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 |
|---|---|---|---|
| N/A | N/A | N/A | N/A |
| | | | |

## PART E -- INTERESTS IN SPECIFIED BUSINESSES [Instructions on page 6]

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

## 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.

**SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE**

**STATE OF FLORIDA**
**COUNTY OF** Miami-Dade

Sworn to (or affirmed) and subscribed before me this 29th day of June, 2019 by Jennifer L. Blanco.

(Signature of Notary Public - State of Florida)

JENNIFER LORENA BLANCO
MY COMMISSION # GG 014167
EXPIRES: July 21, 2020
Bonded Thru Budget Notary Services

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

Personally Known ✓ OR 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, Anthony Fiore, 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

06/28/2019
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** ☑

**Daniel Anthony Perez**
**Form 6 - 2018**
**Full and Public Disclosure of Financal Interests Attachment**

## Statement 1 - Assets Individually Valued at Over $1,000

| Description of Asset | Value of Asset |
|---|---|
| Cash - Chase Bank | 2,664.00 |
| IRA Retirement Account - AXA Advisors - Blackrock Global Alloc Investor CL A | 5,385.07 |
| Personal Residence - 8720 SW 84th St., Miami, FL 33173 | 1,100,000.00 |
| 5% Shares in UNNO HealthCare, LLC | 150,000.00 |
| **Total Assets** | 1,258,049.07 |

## Statement 2 - Liabilities in Excess of $1,000

| Name and Address of Creditor | Amout of Liability |
|---|---|
| Mortgage on Personal Home - Regions Mortgage Corp. Residential Lending<br>2800 Ponce De Leon, 10th Floor, Coral Gables, FL 33134 | 350,235.92 |
| Home Equity Line of Credit - Iberia Bank<br>P.O. Box 53207, Lafayette, LA 70505-3207 | 244,446.50 |
| Student Loan - Department of Education Fedloan Servicing<br>P.O. Box 530210, Atlanta, GA 30353 | 126,713.36 |
| **Total Liabilities** | 721,395.78 |

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2018** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: [ ] Single [X] Married filing jointly [ ] Married filing separately [ ] Head of household [ ] Qualifying widow(er)

| Your first name and initial | Last name | Your social security number |
|---|---|---|
| DANIEL A. | PEREZ | |

Your standard deduction: [ ] Someone can claim you as a dependent [ ] You were born before January 2, 1954 [ ] You are blind

| If joint return, spouse's first name and initial | Last name | Spouse's social security number |
|---|---|---|
| STEPHANIE A. | PEREZ | |

Spouse standard deduction: [ ] Someone can claim your spouse as a dependent [ ] Spouse was born before January 2, 1954 [ ] Spouse is blind [ ] Spouse itemizes on a separate return or you were a dual-status alien

[X] Full-year health care coverage or exempt (see instr.)

| Home address (number and street). If you have a P.O. box, see instructions. | Apt. no. | Presidential Election Campaign (see instr.) [ ] You [ ] Spouse |
|---|---|---|
| 8720 SW 84TH STREET | | |
| City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. | | If more than four dependents, see instr. and ✓ here ▶ [ ] |
| MIAMI FL 33173 | | |

| Dependents (see instructions): (1) First name / Last name | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see instr.) Child tax credit | Credit for other dependents |
|---|---|---|---|---|
| CAMILA L PEREZ | | DAUGHTER | [X] | [ ] |
| | | | [ ] | [ ] |
| | | | [ ] | [ ] |

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

Joint return? See instructions. Keep a copy for your records.

| Your signature | Date | Your occupation | If the IRS sent you an Identity Protection PIN, enter it here (see instr.) |
|---|---|---|---|
| | | ATTORNEY | |
| 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 instr.) |
| | | PHARMACIST | |

**Paid Preparer Use Only**

| Preparer's name | Preparer's signature | PTIN | Check if: |
|---|---|---|---|
| TENILLE F. FABIAN | | P01241257 | [ ] 3rd Party Designee |
| Firm's name ▶ JULIAN J. RODRIGUEZ, P.A. | | Firm's EIN 59-2688392 | [ ] Self-employed |
| Firm's address ▶ 2600 S DOUGLAS RD STE 900 CORAL GABLES FL 33134-6149 | | Phone no. 305-445-0777 | |

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Form **1040** (2018)

| | | | | | |
|---|---|---|---|---|---|
| | 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | 1 | 219,754 |
| | 2a | Tax-exempt interest 2a | b Taxable interest | 2b | |
| | 3a | Qualified dividends 3a | b Ordinary dividends | 3b | |
| | 4a | IRAs, pensions, and annuities 4a | b Taxable amount | 4b | |
| Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld. | 5a | Social security benefits 5a | b Taxable amount | 5b | |
| | 6 | Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 9,710 | | 6 | 229,464 |
| | 7 | Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise subtract Schedule 1, line 36, from line 6 | | 7 | 229,195 |
| **Standard Deduction for –** • Single or married filing separately, $12,000 • Married filing jointly or Qualifying widow(er), $24,000 • Head of household, $18,000 • If you checked any box under Standard deduction, see instructions. | 8 | **Standard deduction or itemized deductions** (from Schedule A) | | 8 | 24,000 |
| | 9 | Qualified business income deduction (see instructions) | | 9 | 1,888 |
| | 10 | Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- | | 10 | 203,307 |
| | 11 | a Tax (see instr.) 37,373 (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐ ) | | | |
| | | b **Add** any amount from Schedule 2 and check here ▶ ☐ | | 11 | 37,373 |
| | 12 | a Child tax credit/credit for other dependents 2,000 b **Add** any amount from Schedule 3 and check here ▶ ☐ | | 12 | 2,000 |
| | 13 | Subtract line 12 from line 11. If zero or less, enter -0- | | 13 | 35,373 |
| | 14 | Other taxes. Attach Schedule 4 | | 14 | 537 |
| | 15 | Total tax. Add lines 13 and 14 | | 15 | 35,910 |
| | 16 | Federal income tax withheld from Forms W-2 and 1099 | | 16 | 33,685 |
| | 17 | Refundable credits: a EIC (see instr.) b Sch 8812 c Form 8863 | | | |
| | | **Add** any amount from Schedule 5 | | 17 | |
| | 18 | Add lines 16 and 17. These are your total payments | | 18 | 33,685 |
| | 19 | If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid** | | 19 | |
| **Refund** | 20a | Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ | | 20a | |
| Direct deposit? See instructions. | ▶ b | Routing number ▶ c Type: ☐ Checking ☐ Savings | | | |
| | ▶ d | Account number | | | |
| | 21 | Amount of line 19 you want **applied to your 2019 estimated tax** ▶ 21 | | | |
| **Amount You Owe** | 22 | **Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶ | | 22 | 2,225 |
| | 23 | Estimated tax penalty (see instructions) ▶ 23 | | | |

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

Department of the Treasury
Internal Revenue Service

# Additional Income and Adjustments to Income

▶ Attach to Form 1040.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
**2018**
Attachment Sequence No. **01**

Name(s) shown on Form 1040
**DANIEL A. & STEPHANIE A. PEREZ**

Your social security number

| | | | | | |
|---|---|---|---|---|---|
| **Additional Income** | 1-9b | Reserved | | 1-9b | |
| | 10 | Taxable refunds, credits, or offsets of state and local income taxes | | 10 | |
| | 11 | Alimony received | | 11 | |
| | 12 | Business income or (loss). Attach Schedule C or C-EZ | | 12 | 9,710 |
| | 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ | | 13 | |
| | 14 | Other gains or (losses). Attach Form 4797 | | 14 | |
| | 15a | Reserved | | 15b | |
| | 16a | Reserved | | 16b | |
| | 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | 17 | |
| | 18 | Farm income or (loss). Attach Schedule F | | 18 | |
| | 19 | Unemployment compensation | | 19 | |
| | 20a | Reserved | | 20b | |
| | 21 | Other income. List type and amount ▶ | | 21 | |
| | 22 | Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 | | 22 | 9,710 |
| **Adjustments to Income** | 23 | Educator expenses | 23 | | |
| | 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 | 24 | | |
| | 25 | Health savings account deduction. Attach Form 8889 | 25 | | |
| | 26 | Moving expenses for members of the Armed Forces. Attach Form 3903 | 26 | | |
| | 27 | Deductible part of self-employment tax. Attach Schedule SE | 27 | 269 | |
| | 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | | |
| | 29 | Self-employed health insurance deduction | 29 | | |
| | 30 | Penalty on early withdrawal of savings | 30 | | |
| | 31a | Alimony paid **b** Recipient's SSN ▶ | 31a | | |
| | 32 | IRA deduction | 32 | | |
| | 33 | Student loan interest deduction | 33 | | |
| | 34 | Reserved | 34 | | |
| | 35 | Reserved | 35 | | |
| | 36 | Add lines 23 through 35 | | 36 | 269 |

**SCHEDULE 4**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service

# Other Taxes

▶ Attach to Form 1040.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
**2018**
Attachment Sequence No. **04**

Name(s) shown on Form 1040
DANIEL A. & STEPHANIE A. PEREZ

Your social security number

| | | | | |
|---|---|---|---|---|
| **Other Taxes** | **57** | Self-employment tax. Attach Schedule SE | **57** | 537 |
| | **58** | Unreported social security and Medicare tax from: Form **a** ☐ 4137 **b** ☐ 8919 | **58** | |
| | **59** | Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required | **59** | |
| | **60a** | Household employment taxes. Attach Schedule H | **60a** | |
| | **b** | Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required | **60b** | |
| | **61** | Health care: individual responsibility (see instructions) | **61** | |
| | **62** | Taxes from: **a** ☐ 8959 **b** ☐ 8960 **c** ☐ Instructions; enter code(s) | **62** | |
| | **63** | Section 965 net tax liability installment from Form 965-A **63** | | |
| | **64** | Add the amounts in the far right column. These are your **total other taxes.** Enter here and on Form 1040, line 14 | **64** | 537 |

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

**Schedule 4 (Form 1040) 2018**

**SCHEDULE 6**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service

# Foreign Address and Third Party Designee

▶ **Attach to Form 1040.**
▶ **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

**2018**

Attachment Sequence No. **05A**

Name(s) shown on Form 1040
**DANIEL A. & STEPHANIE A. PEREZ**

**Your social security number**

| | | | |
|---|---|---|---|
| **Foreign Address** | Foreign country name | Foreign province/county | Foreign postal code |

**Third Party Designee**

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

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

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

**Schedule 6 (Form 1040) 2018**

DAA

**SCHEDULE C-EZ (Form 1040)**

Department of the Treasury Internal Revenue Service (99)

# Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065.

▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

OMB No. 1545-0074

**2018**

Attachment Sequence No. 09A

Name of proprietor: DANIEL A. PEREZ

Social security number (SSN):

## Part I General Information

**You may use Schedule C-EZ instead of Schedule C only if you:**

- Had business expenses of $5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee,

**And you:**

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

A Principal business or profession, including product or service: LEGAL REFERRAL FEES

B Enter business code (see page 2): ▶ 999999

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.
8720 SW 84TH STREET

City, town or post office, state, and ZIP code
MIAMI FL 33173

F Did you make any payments in 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) ☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

## Part II Figure Your Net Profit

| | | |
|---|---|---|
| 1 | **Gross receipts. Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here ▶ ☐ | 1 9,710 |
| 2 | **Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C | 2 |
| 3 | **Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Schedule 1 (Form 1040), line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13,** and **Schedule SE, line 2** (see page 2). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3.** | 3 9,710 |

## Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶

5 Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:

a Business b Commuting (see page 2) c Other

6 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

8a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR): DANIEL A. PEREZ

Social security number of person with **self-employment** income ▶

## Section B — Long Schedule SE

### Part I Self-Employment Tax

**Note:** If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for 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 ▶ ☐

| | | | | |
|---|---|---|---|---|
| **1a** | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions) | | 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 AH | | 1b | ( ) |
| **2** | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions) | | 2 | 9,710 |
| **3** | Combine lines 1a, 1b, and 2 | | 3 | 9,710 |
| **4a** | If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | | 4a | 8,967 |
| | **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 | 8,967 |
| **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 | 8,967 |
| **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 2018 | | 7 | 128,400 |
| **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 $128,400 or more, skip lines 8b through 10, and go to line 11 | 8a 126,170 | | |
| **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 | 126,170 |
| **9** | Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶ | | 9 | 2,230 |
| **10** | Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) | | 10 | 277 |
| **11** | Multiply line 6 by 2.9% (0.029) | | 11 | 260 |
| **12** | **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 4 (Form 1040), line 57,** or **Form 1040NR, line 55** | | 12 | 537 |
| **13** | **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 27,** or **Form 1040NR, line 27** | 13 269 | | |

### 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 $7,920, **or (b)** your net farm profits[2] were less than $5,717.

| | | | |
|---|---|---|---|
| **14** | Maximum income for optional methods | 14 | 5,280 |
| **15** | Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,280. 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 $5,717 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; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **8867**

Department of the Treasury
Internal Revenue Service

# Paid Preparer's Due Diligence Checklist

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

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

OMB No. 1545-0074

**2018**

Attachment Sequence No. **70**

Taxpayer name(s) shown on return: **DANIEL A. & STEPHANIE A. PEREZ**

Taxpayer identification number:

Enter preparer's name and PTIN: **TENILLE F. FABIAN** **P01241257**

**Part I Due Diligence Requirements**

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

| | | | |
|---|---|---|---|
| 1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you? | ☒ Yes | ☐ No | |
| 2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | ☒ Yes | ☐ No | ☐ N/A |
| 3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.<br>• Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.<br>• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed. | ☒ Yes | ☐ No | |
| 4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | ☐ Yes | ☒ No | |
| a Did you make reasonable inquiries to determine the correct, complete, and consistent information? | ☐ Yes | ☐ No | |
| b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | ☐ Yes | ☐ No | |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s)<br>List those documents, if any, that you relied on.<br>MEDICAL RECORDS | ☒ Yes | ☐ No | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit? | ☒ Yes | ☐ No | |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?<br>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | ☐ Yes | ☐ No | ☒ N/A |
| a Did you complete the required recertification Form 8862? | ☐ Yes | ☐ No | ☐ N/A |
| 8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C? | ☒ Yes | ☐ No | ☐ N/A |

**For Paperwork Reduction Act Notice, see separate instructions.**

Form **8867** (2018)

DAA

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

| | EIC | CTC/ ACTC/ODC | AOTC | HOH |
|---|---|---|---|---|
| **9a** Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.) | ☐ Yes ☐ No | | | |
| **b** Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? | ☐ Yes ☐ No | | | |
| **c** Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? | ☐ Yes ☐ No ☐ N/A | | | |

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

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

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

| | EIC | CTC/ ACTC/ODC | AOTC | HOH |
|---|---|---|---|---|
| **13** Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? | | | ☐ Yes ☐ No | |

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

| | EIC | CTC/ ACTC/ODC | AOTC | HOH |
|---|---|---|---|---|
| **14** Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? | | | | ☐ Yes ☐ No |

**Part VI Eligibility Certification**

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

A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.

1. A copy of Form 8867;
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.

▶ **If you have not complied with all due diligence requirements, you may have to pay a $520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

| | |
|---|---|
| **15** Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? | ☒ Yes ☐ No |

### Notice to Employee

**Do you have to file?** Refer to the Form 1040 instructions to determine if you are required to file a tax return. Even if you do not have to file a tax return, you may be eligible for a refund if box 2 shows an amount or if you are eligible for any credit.

**Earned income credit (EIC).** You may be able to take the EIC for 2018 if your adjusted gross income (AGI) is less than a certain amount. The amount of credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2018 or if income is earned for services provided while you were an inmate at a penal institution. For 2018 income limits and more information, visit www.irs.gov/EITC. Also see Pub. 596, Earned Income Credit. Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.

**Clergy and religious workers.** If you aren't subject to social security and Medicare taxes, see Pub. 517, Social Security and Other Information for Members of the Clergy and Religious Workers.

**Corrections.** If your name, SSN, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to correct any name, SSN, or money amount error reported to the SSA on Form W-2. Be sure to get your copies of Form W-2c from your employer for all corrections made so you may file them with your tax return. If your name and SSN are correct but aren't the same as shown on your social security card, you should ask for a new card that displays your correct name at any SSA office or by calling 800-772-1213. You may also visit the SSA at www.SSA.gov.

**Cost of employer-sponsored health coverage (if such cost is provided by the employer).** The reporting in Box 12, using Code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with Code DD is not taxable.**

**Credit for excess taxes.** If you had more than one employer in 2018 and more than $7,960.80 in social security and/or Tier 1 railroad retirement (RRTA) taxes were withheld, you may be able to claim a credit for the excess against your federal income tax. If you had more than one railroad employer and more than $4,674.60 in Tier 2 RRTA tax was withheld, you also may be able to claim a credit. See your Form 1040 Instructions and Pub. 505, Tax Withholding and Estimated Tax.

### Instructions for Employee

**Box 1.** Enter this amount on the wages line of your tax return.

**Box 2.** Enter this amount on the federal income tax withheld line of your tax return.

**Box 5.** You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.

**Box 6.** This amount includes the *1.45%* Medicare Tax *withheld* on all Medicare wages and tips shown in Box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above $200,000.

**Box 8.** This amount is **not** included in boxes 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

**Box 9.** If you are e-filing and if there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A-F and numerals 0-9. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

***Box 10.*** *This amount includes the total dependent care benefits that your employer* paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over $5,000 also is included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

***Box 11.*** *This amount is: (a) reported in box 1 if it is a distribution made to you from a* nonqualified deferred compensation or nongovernmental section 457(b) plan or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. *This box shouldn't be used if you had a deferral and a distribution* in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

**Box 12.** The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of $18,500 ($12,500 if you only have *SIMPLE* plans. *$21,500 for section 403(b) plans if you qualify for the* 15-year rule explained in Pub. 571). Deferrals under code G are limited to $18,500. Deferrals under code H are limited to $7,000.

However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to *$6,000 ($3,000 for section 401(k)(11) and 408(p) SIMPLE plans).* This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. *See the instructions for Form 1040.*

***Note.*** *If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.*

A—Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See the Form 1040 instructions.

B—Uncollected Medicare tax on tips. Include this tax on Form 1040. See the Form 1040 instructions.

C—Taxable cost of group-term life insurance over $50,000 (included in boxes 1, 3 (up to social security wage base), and 5)

D—Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

E—Elective deferrals under a section 403(b) salary reduction agreement

F—Elective deferrals under a section 408(k)(6) salary reduction SEP

G—Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

H—Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See the Form 1040 instructions for how to deduct.

J—Nontaxable sick pay (information only, not included in boxes 1, 3, or 5)

K—20% excise tax on excess golden parachute payments. See the Form 1040 instructions.

L—Substantiated employee business expense reimbursements (nontaxable)

M—Uncollected social security or RRTA tax on taxable cost of group-term life insurance over $50,000 (former employees only). See the Form *1040* instructions.

N—Uncollected Medicare tax on taxable cost of group-term life insurance over $50,000 (former employees only). See the Form 1040 instructions.

P—Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (*not* included in boxes 1, 3, or 5)

Q—Nontaxable combat pay. See the instructions for Form 1040 for details on reporting this amount

R—Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts

S—Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1)

T—Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts

V—Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). *See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.*

W—Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your Health Savings Account. Report on Form 8889, Health Savings Accounts (HSAs).

Y—Deferrals under a section 409A nonqualified deferred compensation plan.

Z—Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount is also included in box 1. It is subject to an additional 20% tax plus interest. See the Form 1040 instructions.

AA—Designated Roth contributions under *a section 401(k) plan.*

BB—Designated Roth contributions under a section 403(b) plan.

DD—Cost of employer-sponsored health coverage. **The amount reported with Code DD is not taxable.**

EE—Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

FF—Permitted benefits under a qualified small employer health reimbursement arrangement

GG—Income from qualified equity grants under section 83(i)

HH—Aggregate deferrals under section 83(i) elections as of the close of the calendar year

**Box 13.** If the "Retirement plan" box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

**Box 14.** Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, *health insurance premiums deducted, nontaxable income,* educational assistance payments, or a member of the clergy's parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax, and Additional Medicare Tax. Include tips reported by the employee to the employer at railroad retirement (RRTA) compensation.

***Note:*** *Keep Copy C of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help protect your social security benefits, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.*

## Form W-2 Wage and Tax Statement 2018 — Copy C, for employee's records

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

| | |
|---|---|
| d Control number: 0440-M335 0000001892-100200 — Void: | c Employer's name, address, and ZIP code: COLE SCOTT & KISSANE PA, 9150 S DADELAND BLVD STE 1400, MIAMI FL 33156 |
| b Employer's identification number: 65-0792149 — a Employee's social security number: | |
| 13 Statutory Employee: — Retirement plan: — Third-party sick pay: | |
| 12 See Instrs. for Box 12: — 14 Other: | e Employee's name, address, and ZIP code: DANIEL A PEREZ, 8720 SW 84 ST, MIAMI FL 33173 |

Department of the Treasury - Internal Revenue Service
OMB No. 1545-0008

| | |
|---|---|
| 1 Wages, tips, other compensation: 58247.76 | 2 Federal income tax withheld: 10298.32 |
| 3 Social Security wages: 58247.76 | 4 Social Security tax withheld: 3611.38 |
| 5 Medicare wages and tips: 58247.76 | 6 Medicare tax withheld: 844.61 |
| 7 Social Security tips: | 8 Allocated Tips: |
| 10 Dependent care benefits: | 11 Nonqualified plans: |
| Verification Code: f5af-cd79-678d-9c59 | |

| 15 State | Employer's state I.D. No. | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|---|
| | | | | | | |

## Form W-2 Wage and Tax Statement 2018 — Copy B, to be filed with employee's FEDERAL tax return

| | |
|---|---|
| d Control number: 0440-M335 0000001892-100200 — Void: | c Employer's name, address, and ZIP code: COLE SCOTT & KISSANE PA, 9150 S DADELAND BLVD STE 1400, MIAMI FL 33156 |
| b Employer's identification number: 65-0792149 — a Employee's social security number: | |
| 13 Statutory Employee: — Retirement plan: — Third-party sick pay: | |
| 12 See Instrs. for Box 12: — 14 Other: | e Employee's name, address, and ZIP code: DANIEL A PEREZ, 8720 SW 84 ST, MIAMI FL 33173 |

Department of the Treasury - Internal Revenue Service
OMB No. 1545-0008

| | |
|---|---|
| 1 Wages, tips, other compensation: 58247.76 | 2 Federal income tax withheld: 10298.32 |
| 3 Social Security wages: 58247.76 | 4 Social Security tax withheld: 3611.38 |
| 5 Medicare wages and tips: 58247.76 | 6 Medicare tax withheld: 844.61 |
| 7 Social Security tips: | 8 Allocated Tips: |
| 10 Dependent care benefits: | 11 Nonqualified plans: |
| Verification Code: f5af-cd79-678d-9c59 | |

| 15 State | Employer's state I.D. No. | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|---|
| | | | | | | |

## Form W-2 Wage and Tax Statement 2018

| | |
|---|---|
| d Control number — Void: X | c Employer's name, address, and ZIP code |
| b Employer's identification number — a Employee's social security number: | |
| 13 Statutory Employee: — Retirement plan: — Third-party sick pay: | |
| 12 See Instrs. for Box 12: — 14 Other: | e Employee's name, address, and ZIP code |

Department of the Treasury - Internal Revenue Service
OMB No. 1545-0008

| | |
|---|---|
| 1 Wages, tips, other compensation | 2 Federal income tax withheld |
| 3 Social Security wages | 4 Social Security tax withheld |
| 5 Medicare wages and tips | 6 Medicare tax withheld |
| 7 Social Security tips | 8 Allocated Tips |
| 10 Dependent care benefits | 11 Nonqualified plans |
| Verification Code | |

| 15 State | Employer's state I.D. No. | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|---|
| | | | | | | |

| a Employee's social security number | Payroll organization code | Intradepartment number |
|---|---|---|
| | 11-21-21-90-116 | 0000000016 |

| b Employer identification number | 1 Wages, tips, other compensation | 2 Federal income tax withheld |
|---|---|---|
| 59-6001874 | 26,646.12 | 2,614.96 |

| c Employer's name, address, and ZIP code | 3 Social security wages | 4 Social security tax withheld |
|---|---|---|
| State of Florida<br>Chief Financial Officer<br>200 E Gaines Street<br>Tallahassee, Florida 32399-0356 | 27,537.00 | 1,707.29 |
| | 5 Medicare wages and tips<br>27,537.00 | 6 Medicare tax withheld<br>399.29 |
| | 7 Social security tips | 10 Dependent care benefits |

| d Control number | 11 Nonqualified plans | 12a See instructions for box 12 |
|---|---|---|
| 001358 01/07 | | DD 18,715.20 |

| e Employee's first name, mi, and last name | 13 Statutory employee ☐ / Retirement plan ☒ / Third-Party sick pay ☐ | 12b |
|---|---|---|
| DANIEL A PEREZ<br>8720 SW 84 ST<br>MIAMI, FL 33173 | 14 Other<br>125 2,160.00 | 12c<br>12d<br>12e |

f Employee's address and ZIP code

| 15 State Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|
| | | | | | |

FORM **W-2** **WAGE AND TAX STATEMENT** **2018**

OMB No. 1545-0008

Department of the Treasury - Internal Revenue Service

**Copy B - To Be Filed With Employee's FEDERAL Tax Return**
This information is being furnished to the Internal Revenue Service

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| a Employee's social security number | Payroll organization code | Intradepartment number |
|---|---|---|
| | 11-21-21-90-116 | 0000000016 |

| b Employer identification number | 1 Wages, tips, other compensation | 2 Federal income tax withheld |
|---|---|---|
| 59-6001874 | 26,646.12 | 2,614.96 |

| c Employer's name, address, and ZIP code | 3 Social security wages | 4 Social security tax withheld |
|---|---|---|
| State of Florida<br>Chief Financial Officer<br>200 E Gaines Street<br>Tallahassee, Florida 32399-0356 | 27,537.00 | 1,707.29 |
| | 5 Medicare wages and tips<br>27,537.00 | 6 Medicare tax withheld<br>399.29 |
| | 7 Social security tips | 10 Dependent care benefits |

| d Control number | 11 Nonqualified plans | 12a See instructions for box 12 |
|---|---|---|
| 001358 01/07 | | DD 18,715.20 |

| e Employee's first name, mi, and last name | 13 Statutory employee ☐ / Retirement plan ☒ / Third-Party sick pay ☐ | 12b |
|---|---|---|
| DANIEL A PEREZ<br>8720 SW 84 ST<br>MIAMI, FL 33173 | 14 Other<br>125 2,160.00 | 12c<br>12d<br>12e |

f Employee's address and ZIP code

| 15 State Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|
| | | | | | |

FORM **W-2** **WAGE AND TAX STATEMENT** **2018**

OMB No. 1545-0008

Department of the Treasury - Internal Revenue Service


**Copy C - For EMPLOYEE'S RECORDS**
AA827W Rev. 04/12/2018

This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

**Copy B – To Be Filed With Employee's FEDERAL Tax Return.**

41-0852411
OMB No. 1545-0008

| a Employee's soc. sec. no. | 1 Wages, tips, other comp. | 2 Federal income tax withheld |
|---|---|---|
| | 40384.60 | 4523.61 |
| | 3 Social security wages | 4 Social security tax withheld |
| | 40384.60 | 2503.85 |
| b Employer ID number (EIN) | 5 Medicare wages and tips | 6 Medicare tax withheld |
| 46-3514592 | 40384.60 | 585.58 |

c Employer's name, address, and ZIP code

REGIS HR GROUP 14 INC.
10625 N KENDALL DRIVE
MIAMI, FL 33176

d Control number

e Employee's name, address, and ZIP code — Suff.

DANIEL A PEREZ

8720 SW 84 ST
MIAMI, FL 33173

| 7 Social security tips | 8 Allocated tips | 9 Verification code |
|---|---|---|
| 0.00 | 0.00 | |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a Code See inst. for box 12 |
| 13 Statutory employee | 14 Other | 12b Code |
| Retirement plan | | 12c Code |
| Third-party sick pay | | 12d Code |
| 15 State Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax |
| 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

**Form W-2 Wage and Tax Statement** **2018** Dept. of the Treasury -- IRS
This information is being furnished to the Internal Revenue Service.
*www.irs.gov/efile*

**Copy 2 – To Be Filed With Employee's State, City, or Local Income Tax Return.**

41-0852411
OMB No. 1545-0008

| a Employee's soc. sec. no. | 1 Wages, tips, other comp. | 2 Federal income tax withheld |
|---|---|---|
| | 40384.60 | 4523.61 |
| | 3 Social security wages | 4 Social security tax withheld |
| | 40384.60 | 2503.85 |
| b Employer ID number (EIN) | 5 Medicare wages and tips | 6 Medicare tax withheld |
| 46-3514592 | 40384.60 | 585.58 |

c Employer's name, address, and ZIP code

REGIS HR GROUP 14 INC.
10625 N KENDALL DRIVE
MIAMI, FL 33176

d Control number

e Employee's name, address, and ZIP code — Suff.

DANIEL A PEREZ

8720 SW 84 ST
MIAMI, FL 33173

| 7 Social security tips | 8 Allocated tips | 9 Verification code |
|---|---|---|
| 0.00 | 0.00 | |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a Code |
| 13 Statutory employee | 14 Other | 12b Code |
| Retirement plan | | 12c Code |
| Third-party sick pay | | 12d Code |
| 15 State Employer's state I.D. number | 16 State wages, tips, etc. | 17 State income tax |
| 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

**Form W-2 Wage and Tax Statement** **2018** Dept. of the Treasury -- IRS

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**Copy C – For EMPLOYEE'S RECORDS (See *Notice to Employee* on the back of Copy B.)**

41-0852411
OMB No. 1545-0008

| a Employee's soc. sec. no. | 1 Wages, tips, other comp. | 2 Federal income tax withheld |
|---|---|---|
| | 40384.60 | 4523.61 |
| | 3 Social security wages | 4 Social security tax withheld |
| | 40384.60 | 2503.85 |
| b Employer ID number (EIN) | 5 Medicare wages and tips | 6 Medicare tax withheld |
| 46-3514592 | 40384.60 | 585.58 |

c Employer's name, address, and ZIP code

REGIS HR GROUP 14 INC.
10625 N KENDALL DRIVE
MIAMI, FL 33176

d Control number

e Employee's name, address, and ZIP code — Suff.

DANIEL A PEREZ

8720 SW 84 ST
MIAMI, FL 33173

| 7 Social security tips | 8 Allocated tips | 9 Verification code |
|---|---|---|
| 0.00 | 0.00 | |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a Code See inst. for box 12 |
| 13 Statutory employee | 14 Other | 12b Code |
| Retirement plan | | 12c Code |
| Third-party sick pay | | 12d Code |
| 15 State Employer's state I.D. number | 16 State wages, tips, etc. | 17 State income tax |
| 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

**Form W-2 Wage and Tax Statement** **2018** Dept. of the Treasury -- IRS
This information is being furnished to the IRS. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

**Copy 2 – To Be Filed With Employee's State, City, or Local Income Tax Return.**

41-0852411
OMB No. 1545-0008

| a Employee's soc. sec. no. | 1 Wages, tips, other comp. | 2 Federal income tax withheld |
|---|---|---|
| | 40384.60 | 4523.61 |
| | 3 Social security wages | 4 Social security tax withheld |
| | 40384.60 | 2503.85 |
| b Employer ID number (EIN) | 5 Medicare wages and tips | 6 Medicare tax withheld |
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c Employer's name, address, and ZIP code

REGIS HR GROUP 14 INC.
10625 N KENDALL DRIVE
MIAMI, FL 33176

d Control number

e Employee's name, address, and ZIP code — Suff.

DANIEL A PEREZ

8720 SW 84 ST
MIAMI, FL 33173

| 7 Social security tips | 8 Allocated tips | 9 Verification code |
|---|---|---|
| 0.00 | 0.00 | |
| 10 Dependent care benefits | 11 Nonqualified plans | 12a Code |
| 13 Statutory employee | 14 Other | 12b Code |
| Retirement plan | | 12c Code |
| Third-party sick pay | | 12d Code |
| 15 State Employer's state I.D. number | 16 State wages, tips, etc. | 17 State income tax |
| 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |

**Form W-2 Wage and Tax Statement** **2018** Dept. of the Treasury -- IRS

L4UP 5205

☐ CORRECTED (if checked)

| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number | 1 Rents | OMB No. 1545-0115 | Miscellaneous Income |
|---|---|---|---|
| The Law Office of Javier Arteaga, PA<br>100 N Biscayne Blvd Ste 2100<br>Miami, FL 33132 | $ | 2018 | |
| | 2 Royalties<br>$ | Form 1099-MISC | |
| | 3 Other income<br>$ | 4 Federal income tax withheld<br>$ | Copy B For Recipient |
| PAYER'S TIN: 46-1705938 | RECIPIENT'S TIN: [redacted] | 5 Fishing boat proceeds<br>$ | 6 Medical and health care payments<br>$ |
| RECIPIENT'S name: Daniel A. Perez | | 7 Nonemployee compensation<br>$ 1000.00 | 8 Substitute payments in lieu of dividends or interest<br>$ |
| Street address (including apt. no.): 8720 SW 84th St | | 9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐ | 10 Crop insurance proceeds<br>$ |
| City or town, state or province, country, and ZIP or foreign postal code: Miami FL 33173 | | 11 | 12 |
| Account number (see instructions) | FATCA filing requirement ☐ | 13 Excess golden parachute payments<br>$ | 14 Gross proceeds paid to an attorney<br>$ |
| 15a Section 409A deferrals<br>$ | 15b Section 409A income<br>$ | 16 State tax withheld<br>$ | 17 State/Payer's state no. | 18 State income<br>$ |

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-MISC (keep for your records) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | 1 Rents | OMB No. 1545-0115 | Miscellaneous Income |
|---|---|---|---|
| Vargas Gonzalez Hevia Baldwin LLP<br>6965 Piazza Grande Avenue Ste. 41<br>Orlando FL 32835<br><br>305-338-9452 | $ | 2018 | |
| | 2 Royalties<br>$ | Form 1099-MISC | |
| | 3 Other income<br>$ | 4 Federal income tax withheld<br>$ | Copy C<br>For Payer |
| PAYER'S TIN<br>45-2868048 / RECIPIENT'S TIN | 5 Fishing boat proceeds<br>$ | 6 Medical and health care payments<br>$ | |
| RECIPIENT'S name<br>Daniel Anthony Perez<br><br>Street address (including apt. no.)<br>8720 SW 84th Street<br><br>City or town, state or province, country, and ZIP or foreign postal code<br>Miami FL 33173 | 7 Nonemployee compensation<br>$ 3189.58 | 8 Substitute payments in lieu of dividends or interest<br>$ | For Privacy Act and Paperwork Reduction Act Notice, see the **2018 General Instructions for Certain Information Returns.** |
| | 9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐ | 10 Crop insurance proceeds<br>$ | |
| | 11 | 12 | |
| Account number (see instructions) / FATCA filing requirement ☐ / 2nd TIN not. ☐ | 13 Excess golden parachute payments<br>$ | 14 Gross proceeds paid to an attorney<br>$ | |
| 15a Section 409A deferrals<br>$ / 15b Section 409A income<br>$ | 16 State tax withheld<br>$<br>$ | 17 State/Payer's state no. | 18 State income<br>$<br>$ |

Form **1099-MISC** www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | 1 Rents | OMB No. 1545-0115 | Miscellaneous Income |
|---|---|---|---|
| Jonathan R. Friedland P.A.<br>1430 S Dixie Hwy, Ste 305<br>Miami FL 33146<br><br>305-661-2008 | $ | 2018<br>Form 1099-MISC | |
| | 2 Royalties<br>$ | | |
| | 3 Other income<br>$ | 4 Federal income tax withheld<br>$ | Copy B<br>For Recipient |

| PAYER'S TIN | RECIPIENT'S TIN | 5 Fishing boat proceeds | 6 Medical and health care payments |
|---|---|---|---|
| 02-0632235 | | $ | $ |

| RECIPIENT'S name<br>Daniel Perez Esq<br><br>Street address (including apt. no.)<br>8720 SW 84th Street<br><br>City or town, state or province, country, and ZIP or foreign postal code<br>Miami FL 33173 | 7 Nonemployee compensation<br>$ | 8 Substitute payments in lieu of dividends or interest<br>$ | This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
|---|---|---|---|
| | 9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐ | 10 Crop insurance proceeds<br>$ | |
| | 11 | 12 | |

| Account number (see instructions) | FATCA filing requirement | 13 Excess golden parachute payments | 14 Gross proceeds paid to an attorney |
|---|---|---|---|
| | ☐ | $ | $ 5520.00 |

| 15a Section 409A deferrals | 15b Section 409A income | 16 State tax withheld | 17 State/Payer's state no. | 18 State income |
|---|---|---|---|---|
| $ | $ | $ | | $ |
| | | $ | | $ |

Form **1099-MISC** (keep for your records) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service