FORM 6

FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS

2019

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

FOR OFFICE USE ONLY:

PROCESSED

JUN 1 1 2020

227832

LAST NAME — FIRST NAME — MIDDLE NAME:
MAY LUMON JAMES

MAILING ADDRESS:
609 WEST BELMONT St
PENSACOLA 32501

CITY: ZIP: COUNTY:

NAME OF AGENCY:

NAME OF OFFICE OR POSITION HELD OR SOUGHT:
COUNTY COMMISSIONER, DIST 3

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 $ 919,428.00.

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 $ 20,000.00

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)	VALUE OF ASSET
CASH (SCHEDULE A Attached)	108,025.00
RETIREMENT FUNDS (SCHEDULE B Attached)	171,000.00
RESIDENT AND PROPERTIES (SCHEDULE C Attached)	535,436.00
INVESTMENTS AND BUSINESS INTERESTS (SCHEDULE D Attached)	304,967.00

PART C -- LIABILITIES

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

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
REGIONS BANK - MORTGAGE	209,000.00
GMAC	11,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR	AMOUNT OF LIABILITY
N/A	

(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 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
See Attachment		

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	N/A		
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.

ARETTA G. GREEN NOTARY PUBLIC STATE OF FLORIDA My Comm. Expires March 28, 2023 No. GG 289789

Lumon May

SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF Escambia

Sworn to (or affirmed) and subscribed before me this 10th day of June, 2020 by Lumon J. May

Aretta G. Green
(Signature of Notary Public--State of Florida)

(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, STEVEN J. ERICKSON, CPA, 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

6/10/2020
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 ☑

ATTACHMENTS
FULL AND PUBLIC DISCLOSURE
OF FINANCIAL INTERESTS
2019 CYE FORM 6

JUN 1 1 2020

HON LUMON MAY
COUNTY COMMISSIONER, DIST 3
ESCAMBIA COUNTY
ELECTED CONSTITUTIONAL OFFICER
609 WEST BELMONT ST.
PENSACOLA, FL 32501

PART - B

SCHEDULE A- CASH

REGIONS CHECKING		$ 3,000.00
WELLS FARGO CHECKING		$ 15,000.00
WELLS FARGO SAVINGS		$ 38,000.00
PEN AIR CHECKING		$ 25.00
PEN AIR SAVINGS		$ 9,000.00
PEN AIR MONEY MARKET		$ 43,000.00
	TOTAL CASH	$ 108,025.00

SCHEDULE B - RETIREMENT FUNDS

WELLS FARGO - RETIREMENT FUNDS		$ 58,000.00
VALIC - RETIREMENT FUNDS		$ 43,000.00
FRS - RETIREMENT PLAN		$ 28,000.00
NATIONWIDE MUTUAL FUNDS		$ 42,000.00
	TOTAL RETIREMENT FUNDS	$ 171,000.00

SCHEDULE C - RESIDENTS & PROPERTIES

RESIDENT - 609 WEST BELMONT ST, PENSACOLA		$ 310,000.00
1525 N. J ST., PENSACOLA		$ 60,000.00
1801 W JACKSON ST., PENSACOLA		$ 62,659.00
1903 W STRONG ST., PENSACOLA		$ 8,000.00
900 NORTH L ST., PENSACOLA		$ 3,239.00
1000 NORTH L ST., PENSACOLA		$ 4,076.00
900 NORTH 6TH ST., PENSACOLA		$ 14,108.00
1624 WEST YOUNGE ST., PENSACOLA		$ 10,925.00
6200 BLK FERGUSON, PENSACOLA		$ 6,948.00
800 NORTH C ST., PENSACOLA		$ 10,327.00
920 WEST GREGORY ST., PENSACOLA		$ 45,154.00
	TOTAL PROPERTIES	$ 535,436.00

SCHEDULE D - INVESTMENT / BUS. INTERESTS

COLUMBIA THREADNEEDLE INVESTMENTS		$ 8,000.00
INVESTMENT - MORRIS COURT DEVELOPMENT LLC		$ 25,000.00
51% S CORP. - T MAY CONTRACTOR INC		$ 271,967.00
	TOTAL INVESTMENTS / BUS. INTERESTS	$ 304,967.00

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2019**
OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying 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	Last name	Your social security number
LUMON	MAY	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
TAMMIE	MAY	[redacted]

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
609 W BELMONT ST

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
PENSACOLA FL 32501

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

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

If more than four dependents, see instructions and ✓ here ▶ ☐

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

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

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
[redacted]	[redacted]	DAUGHTER	☐	☒
[redacted]	[redacted]	SON	☒	☐
			☐	☐
			☐	☐

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.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	125,649
2a	Tax-exempt interest	2a			
b	Taxable interest. Attach Sch. B if required			2b	1,050
3a	Qualified dividends	3a	398		
b	Ordinary dividends. Attach Sch. B if required			3b	398
4a	IRA distributions	4a			
b	Taxable amount			4b	
c	Pensions and annuities	4c			
d	Taxable amount			4d	
5a	Social security benefits	5a			
b	Taxable amount			5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☒			6	2,413
7a	Other income from Schedule 1, line 9			7a	-24,079
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶			7b	105,431
8a	Adjustments to income from Schedule 1, line 22			8a	
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶			8b	105,431
9	**Standard deduction or itemized deductions** (from Schedule A)	9	24,400		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	4,816		
11a	Add lines 9 and 10			11a	29,216
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-			11b	76,215

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
BCA
Form **1040** (2019)

JUN 1 1 2020

12a	Tax (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a 8,423		
b	Add Schedule 2, line 3, and line 12a and enter the total		12b	8,423
13a	Child tax credit or credit for other dependents	13a 2,500		
b	Add Schedule 3, line 7, and line 13a and enter the total		13b	2,500
14	Subtract line 13b from line 12b. If zero or less, enter -0-		14	5,923
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	5,923
17	Federal income tax withheld from Forms W-2 and 1099		17	15,159
18	Other payments and refundable credits:			
a	Earned income credit (EIC) NO	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	15,159

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

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**		20	9,236
21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ☐		21a	9,236
b	Routing number [redacted]	c Type: ☒ Checking ☐ Savings		
d	Account number [redacted]			
22	Amount of line 20 you want **applied to your 2020 estimated tax**	22		

Direct deposit? See instructions.

Amount You Owe

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		

Third Party Designee

(Other than paid preparer)

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

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

Sign Here

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

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 inst.)
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.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
STEVEN J ERICKSON CPA			P01069691	☐ 3rd Party Designee
Firm's name ▶ STEVEN J ERICKSON PA CPA		Phone no. 850-457-9301		☐ Self-employed
Firm's address ▶ 6200 W JACKSON STREET PENSACOLA FL 32506			Firm's EIN ▶ 32-0148178	

SCHEDULE 1 (Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074
2019
Attachment Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR: LUMON & TAMMIE MAY

Your social security number: [redacted]

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? . . . ☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-24,079
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	-24,079

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 8a	22	

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

US Schedule D — Schedule D Tax Worksheet — 2019

Name: LUMON & TAMMIE MAY

SSN: [redacted]

1	Taxable income from Form 1040, line 10, Form 1040NR, line 41, or from the Foreign Earned Income Tax Worksheet	76,215
2	Qualified dividends	398
3	Line 4g of Form 4952	
4	Line 4e of Form 4952	
5	Subtract line 4 from line 3	
6	Subtract line 5 from line 2. If -0- or less, enter -0-	398
7	Smaller of line 15 or line 16 of Schedule D	2,413
8	Smaller of line 3 or line 4	
9	Subtract line 8 from line 7. If -0- or less, enter -0-	2,413
10	Add lines 6 and 9	2,811
11	Add lines 18 and 19 of Schedule D	
12	Smaller of line 9 or line 11	
13	Subtract line 12 from line 10. If -0- or less, -0-	2,811
14	Subtract line 13 from line 1. If -0- or less, -0-	73,404
15	Applicable amount based on filing status	78,750
16	Smaller of line 1 or line 15	76,215
17	Smaller of line 14 or line16	73,404
18	Subtract line 10 from line 1. If -0- or less, -0-	73,404
19	Smaller of line 1 or applicable amount based on filing status	76,215
20	Smaller of line 14 or 19	73,404
21	larger of line 18 or line 20	73,404
22	Subtract line 17 from line 16. This line is taxed at 0%	2,811

If lines 1 and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.

23	Smaller of line 1 or line 13	
24	Amount from line 22	
25	Subtract line 24 from line 23	
26	Applicable amount based on filing status	
27	Smaller of line 1 or line 26	
28	Add lines 21 and 22	
29	Subtract line 28 from line 27. If -0- or less, -0-	
30	Smaller of line 25 or line 29	
31	Multiply line 30 by 15%	
32	Add lines 24 and 30	

If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33.

33	Subtract line 32 from line 23	
34	Multiply line 33 by 20%	

If Schedule D, line 19, is zero, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.

35	Smaller of line 9 above or Schedule D, line 19	
36	Add lines 10 and 21	
37	Amount from line 1	
38	Subtract line 37 from line 36. If -0- or less, -0-	
39	Subtract line 38 from line 35. If -0- or less, -0-	
40	Multiply line 39 by 25%	

If Schedule D, line 18, is zero, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.

41	Add lines 21, 22, 30, 33 and 39	
42	Subtract line 41 from line 1	
43	Multiply line 42 by 28%	
44	Tax on line 21 amount	8,423
45	Add lines 31, 34, 40, 43, and 44	8,423
46	Tax on line 1 amount	8,759
47	**Tax on all taxable income.** Smaller of lines 45 or 46	8,423

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

Your social security number [redacted]

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	T MAY CONTRACTOR INC	S	☐	77-0606765	☒	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss from **Schedule K-1**	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A			24,079		
B					
C					
D					
29 a Totals					
b Totals			24,079		

30	Add columns (h) and (k) of line 29a . . .	30	
31	Add columns (g), (i), and (j) of line 29b . . .	31	(24,079)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. . .	32	-24,079

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34 a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a . . .	35	
36	Add columns (c) and (e) of line 34b . . .	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. . .	37	

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

38 (a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q**, line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q**, line 1b	(e) Income from **Schedules Q**, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below | 39 |

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below . . .	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18 ▶	41	-24,079
42	**Reconciliation of farming and fishing income.** Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . .	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

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, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
▶ Go to *www.irs.gov/Form8867* for instructions and the latest information.

OMB No. 1545-0074
2019
Attachment Sequence No. 70

Taxpayer name(s) shown on return: LUMON & TAMMIE MAY
Taxpayer identification number: [redacted]

Enter preparer's name and PTIN: STEVEN J ERICKSON CPA P01069691

Part I Due Diligence Requirements

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

		Yes	No	N/A
1	Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?	X	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS 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?	X	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)	X	☐	
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.)	☐	X	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
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(s) of the credit(s)	X	☐	
	List those documents, if any, that you relied on. PRIOR			
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	X	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	X	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?	☐	☐	X

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

		Yes	No	N/A
9a	Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.) . . .	☐	☐	
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? . . .	☐	☐	
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)? . . .	☐	☐	☐

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

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States? . . .	X	☐	
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? . . .	X	☐	☐
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? . . .	X	☐	☐

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

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . .	☐	☐

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

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . .	☐	☐

Part VI Eligibility Certification

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

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

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

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

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

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

▶ **If you have not complied with all due diligence requirements, you may have to pay a $530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

a Employee's SSN [redacted]	b Employer identification number (EIN) 77-0606765			OMB No. 1545-0008
c Employer's name, address, and ZIP code T. MAY CONTRACTOR, INC. 6325 FERGUSON DRIVE PENSACOLA FL 32503	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.			
	1 Wgs, tips, other compn 6900.00	2 Fed inc tax withheld 1085.00	3 Social security wages 6900.00	Form **W-2** Wage and Tax Statement **2019**
	4 SS tax withheld 427.80	5 Medicare wages & tips 6900.00	6 Medicare tax withheld 100.05	
d Control No.	7 Social security tips	8 Allocated tips	9	
	10 Depdnt care benefits	11 Nonqualified plans	12a	
e Employee's name, address, and ZIP code Suff. LUMON MAY 1801 W. JACKSON STREET PENSACOLA FL 32501	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	14 Other	12b 12c 12d	Copy C For EMPLOYEE'S RECORDS. (See Notice to Employee.)

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

REV 12/23/19 QBDT

1 Wages,tips,other comp. 77754.07	2 Fed.income tax withheld 6014.45
3 Social security wages 80202.45	4 Soc. sec. tax withhold 4972.54
5 Medicare wages and tips 80202.45	6 Medicare tax withhold 1162.90
Employer's name, address, and ZIP code BOARD OF COUNTY COMMISSIONERS 221 PALAFOX PLACE PENSACOLA, FL 32502	
Employer identification no. 59-6000598	11 Nonqualified plans .00
Employee's social security no. [redacted]	12a DD 22668.2
7 Social security tips .00	12b .0 12c .0 12d .0
8 Allocated tips .00	13 Stat.Emp. / Ret. Plan X / Third-pa
10 Dependent care benefits .00	14 FLEX 3807.(FRS414 2448.: .(.(.(
Control Number	

LUMON JAMES MAY
609 W. BELMONT STREET
PENSACOLA, FL 32501