FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2020

FOR OFFICE USE ONLY:

********AUTO**ALL FOR AADC 325 T4 P2 39 595
HON LUMON JAMES MAY
COUNTY COMMISSIONER, DIST 3
Escambia County
Elected Constitutional Officer
609 W BELMONT ST
PENSACOLA FL 32501-3849

FLORIDA COMMISSION ON ETHICS
AUG 30 2021
RECEIVED

PROCESSED

ID CODE

ID NO. 227832

CONF. CODE

May, Lumon James

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, 2020 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, 2020 was $ 954,882.00.

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)	99,525.00
RETIREMENT FUNDS (Schedule B Attached)	204,000.00
RESIDENT AND PROPERTIES (Schedule C Attached)	529,511.00
INVESTMENTS AND BUSINESS INTERESTS (Schedule D Attached)	291,846.00

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	190,000.00

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 2020 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 2020 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2020 tax return, you need not complete the remainder of Part D.]

PRIMARY SOURCES OF INCOME (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING $1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT

SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

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

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

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

PART F - TRAINING

This section applies only to officers required to complete annual ethics training pursuant to section 112.3142, F.S. [See instructions p. 6]

☑ **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.

Lumon May

SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA
COUNTY OF ESCAMBIA

Sworn to (or affirmed) and subscribed before me by means of ☑ physical presence or ☐ online notarization, this 4 day of August, 21 by Lumon May.

Clara F. Long Comm # GG910863

(Signature of Notary Public--State of Florida)

Clara F. Long

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

Personally Known ✓ OR Produced Identification

Type of Identification Produced

CLARA F. LONG
Notary Public - State of Florida
Commission # GG 910863
My Comm. Expires Sep 8, 2023
Bonded through National Notary Assn.

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: [signature] Date: 8/4/2021

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
2020 CYE FORM 6

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		$ 2,500.00
WELLS FARGO CHECKING		$ 7,000.00
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	$ 99,525.00

SCHEDULE B - RETIREMENT FUNDS

VALIC - RETIREMENT FUNDS		$ 60,000.00
FRS - RETIREMENT PLAN		$ 97,000.00
NATIONWIDE MUTUAL FUNDS		$ 47,000.00
	TOTAL RETIREMENT FUNDS	$ 204,000.00

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		$ 5,000.00
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	$ 529,511.00

SCHEDULE D - INVESTMENT / BUS. INTERESTS

WELLS FARGO		$ 57,234.00
51% S CORP. - T MAY CONTRACTOR INC		$ 234,612.00
	TOTAL INVESTMENTS / BUS. INTERESTS	$ 291,846.00

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2020** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of your 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. 609 W BELMONT ST — Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. PENSACOLA — State FL — ZIP code 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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

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

Age/Blindness You: ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):
If more than four dependents, see instructions and check here ▶ ☐

(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
LUMON MAY JR	[redacted]	SON	☒	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	122,328
2a	Tax-exempt interest	2a		b Taxable interest	2b	366
3a	Qualified dividends	3a	611	b Ordinary dividends	3b	613
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	
6a	Social security benefits	6a		b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☒				7	1,881
8	Other income from Schedule 1, line 9				8	-39,516
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	85,672
10	Adjustments to income:					
a	From Schedule 1, line 22	10a	5,500			
b	Charitable contributions if you take the standard deduction. See instructions	10b	300			
c	Add lines 10a and 10b. These are your **total adjustments to income** ▶				10c	5,800
11	Subtract line 10c from line 9. This is your **adjusted gross income** ▶				11	79,872
12	**Standard deduction or itemized deductions** (from Schedule A)				12	51,300
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A				13	0
14	Add lines 12 and 13				14	51,300
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-				15	28,572

Standard Deduction for—
- Single or Married filing separately, $12,400
- Married filing jointly or Qualifying widow(er), $24,800
- Head of household, $18,650
- If you checked any box under *Standard Deduction*, see instructions.

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	2,734
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	2,734
19	Child tax credit or credit for other dependents	19	2,000
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	2,000
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	734
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your **total tax** ▶	24	734
25	Federal income tax withheld from:		
a	Form(s) W-2 — 25a: 14,398		
b	Form(s) 1099 — 25b		
c	Other forms (see instructions) — 25c		
d	Add lines 25a through 25c	25d	14,398
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) NO — 27		
28	Additional child tax credit. Attach Schedule 8812 — 28		
29	American opportunity credit from Form 8863, line 8 — 29		
30	Recovery rebate credit. See instructions — 30		
31	Amount from Schedule 3, line 13 — 31		
32	Add lines 27 through 31. These are your **total other payments and refundable credits** ▶	32	
33	Add lines 25d, 26, and 32. These are your **total payments** ▶	33	14,398

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

Refund

Direct deposit? See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	13,664
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	35a	13,664
▶b	Routing number [redacted] ▶ c Type: ☒ Checking ☐ Savings		
▶d	Account number [redacted]		
36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶ 36		

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the **amount you owe** ▶	37	
	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
38	Estimated tax penalty (see instructions) ▶ 38		

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) ▶

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		8/4/2021	[redacted]	☐ Self-employed
Firm's name ▶ STEVEN J ERICKSON PA CPA			Phone no. 850-457-9301	
Firm's address ▶ 6200 W JACKSON STREET PENSACOLA FL 32506			Firm's EIN ▶ 32-0148178	

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2020

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: [redacted]

Your social security number: [redacted]

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	-39,516
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, 1040-SR, or 1040-NR, line 8	9	-39,516

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	5,500
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	5,500

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2020
Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR: [redacted]
Your social security number: [redacted]

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040 or 1040-SR, line 11 [2] 79,872				
	3	Multiply line 2 by 7.5% (0.075)	3	5,990		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local taxes.				
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐	5a			
	b	State and local real estate taxes (see instructions)	5b			
	c	State and local personal property taxes	5c			
	d	Add lines 5a through 5c	5d			
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e			
	6	Other taxes. List type and amount ▶	6			
	7	Add lines 5e and 6			7	
Interest You Paid Caution: Your mortgage interest deduction may be limited (see instructions).	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐				
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a			
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address. Name ▶ Address TIN	8b			
	c	Points not reported to you on Form 1098. See instructions for special rules	8c			
	d	Mortgage insurance premiums (see instructions)	8d			
	e	Add lines 8a through 8d	8e			
	9	Investment interest. Attach Form 4952 if required. See instructions	9			
	10	Add lines 8e and 9			10	
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11			
	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12			
	13	Carryover from prior year	13			
	14	Add lines 11 through 13			14	
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15	
Other Itemized Deductions	16	Other—from list in instructions. List type and amount ▶ NET QUALIFIED DISASTER LOSS 26,500			16	26,500
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12			17	26,500
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐				

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

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			39,516		
B					
C					
D					
29a Totals					
b Totals			39,516		

30	Add columns (h) and (k) of line 29a	30	
31	Add columns (g), (i), and (j) of line 29b	31	(39,516)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	-39,516

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				
34a 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), line 5 ▶	41	-39,516
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 AD; 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 **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177
2020
Attachment
Sequence No. **26**

Name(s) shown on tax return: [redacted]

Identifying number: [redacted]

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.)**

If the casualty or theft loss is attributable to a federally declared disaster, check here [X] and enter the DR- 4564 or EM- ______ declaration number assigned by FEMA. (See instructions.)

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

	Type of Property	City and State	ZIP Code	Date Acquired
Property A	RESIDENT	PENSACOLA FL	32501-	06/01/2016
Property B				
Property C				
Property D				

	Line	A	B	C	D
2 Cost or other basis of each property	2	345,000			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3	36,000			
Note: If line 2 is **more** than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value **before** casualty or theft	5	450,000			
6 Fair market value **after** casualty or theft	6	387,000			
7 Subtract line 6 from line 5	7	63,000			
8 Enter the **smaller** of line 2 or line 7	8	63,000			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	27,000			

	Line	Amount
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	27,000
11 Enter $100 ($500 if qualified disaster loss rules apply; see instructions)	11	500
12 Subtract line 11 from line 10. If zero or less, enter -0-	12	26,500
Caution: Use only one Form 4684 for lines 13 through 18.		
13 Add the amounts on line 4 of all Forms 4684	13	
14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions	14	26,500
Caution: See instructions before completing line 15.		
15 • If line 13 is **more** than line 14, enter the difference here and on Schedule D. **Do not** complete the rest of this section. • If line 13 is **equal** to line 14, enter -0- here. **Do not** complete the rest of this section. • If line 13 is **less** than line 14, and you have no qualified disaster losses subject to the $500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the $500 reduction, subtract line 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040), line 16, or Form 1040-NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040), line 16, the amount of your standard deduction (see the Instructions for Forms 1040 and 1040-SR). Do not complete the rest of this section if all of your casualty or theft losses are subject to the $500 reduction.	15	26,500
16 Add lines 13 and 15. Subtract the result from line 14	16	
17 Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11. Estates and trusts, see instructions	17	
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 15, or Form 1040-NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	

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

2020

Attachment Sequence No. **70**

Taxpayer name(s) shown on return: [redacted]

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 2020 provided by the taxpayer or reasonably obtained by you?	☒	☐	
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?	☒	☐	☐
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 figure the amount(s) of any credit(s)	☒	☐	
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.)	☐	☒	
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 figure the amount(s) of the credit(s)	☒	☐	
	List those documents provided by the taxpayer, if any, that you relied on: PREVIOUS PERSONALY KNOWN			
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?	☒	☐	
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.)**	☒	☐	☐
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)?	☐	☐	☒

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 eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
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 figure 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 figure 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 figure the amount(s) of the credit(s).

▶ **If you have not complied with all due diligence requirements, you may have to pay a $540 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	☐

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

► Attach to your tax return.

► Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-2294

2020

Attachment Sequence No. **55**

Name(s) shown on return: LUMON & TAMMIE MAY

Your taxpayer identification number: [redacted]

Note. *You can claim the qualified business income deduction* **only** *if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $163,300 ($326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	T MAY CONTRACTOR INC	77-0606765	-39,516
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-39,516		
3	Qualified business net (loss) carryforward from the prior year	3	( )		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4			
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	
11	Taxable income before qualified business income deduction	11	28,572		
12	Net capital gain (see instructions)	12	2,492		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	26,080		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	5,216
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►			15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(39,516)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

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

BCA

US Schedule D — Schedule D Tax Worksheet — 2020

Name: [redacted] SSN: [redacted]

1	Taxable income from Form 1040 or Form 1040-NR, line 15, or from the Foreign Earned Income Tax Worksheet					28,572
2	Qualified dividends		611			
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-			611		
7	Smaller of line 15 or line 16 of Schedule D		1,881			
8	Smaller of line 3 or line 4					
9	Subtract line 8 from line 7. If -0- or less, enter -0-			1,881		
10	Add lines 6 and 9				2,492	
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-					2,492
14	Subtract line 13 from line 1. If -0- or less, -0-					26,080
15	Applicable amount based on filing status			80,000		
16	Smaller of line 1 or line 15				28,572	
17	Smaller of line 14 or line16				26,080	
18	Subtract line 10 from line 1. If -0- or less, -0-			26,080		
19	Smaller of line 1 or applicable amount based on filing status			28,572		
20	Smaller of line 14 or 19			26,080		
21	larger of line 18 or line 20				26,080	
22	Subtract line 17 from line 16. This line is taxed at 0%				2,492	

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		2,734
45	Add lines 31, 34, 40, 43, and 44		2,734
46	Tax on line 1 amount		3,034
47	**Tax on all taxable income.** Smaller of lines 45 or 46		2,734

US Child Tax Credit, and credit for other dependents Federal Extension Payment, and Carryovers Worksheet 2020

Name: [redacted] SSN: [redacted]

Child Tax Credit (CTC) / Credit for Other Dependents (ODC)

1	$2,000 X [1] qualifying children for child tax credit		2,000
2	$500 X [ ] dependents that qualify for the other dependent credit		
3	Add lines 1 and 2		2,000
4	Modified AGI is AGI plus excluded income from Forms 2555 (EZ) and 4563, and excluded income from Puerto Rico	79,872	
5	Modified AGI limitation $400,000 married filing jointly; $200,000 all others	400,000	
6	Subtract line 5 from line 4. If -0-, go to line 7. If more than zero, round up to next $1,000		
7	Multiply line 6 by 5%		
8	**Maximum child tax credit and other dependent credit.** Subtract line 6 from line 1. You cannot take either credit if this amount is -0		2,000
9	Amount from Form 1040 or Form 1040-NR, line 18	2,734	
10	Credits for foreign tax, dependent care, education, retirement savings, residential energy (Part II), plug-in electric drive motor vehicles, mortgage interest, and elderly		
10	Subtract line 10 from line 9		2,734
11	**Child tax credit and credit for other dependents**		2,000

Amount paid with Federal extension (Form 4868 or 2350)

Carryovers from 2020 to 2021

1	Section 179 expense disallowed, Form 4562, accumulative total		
2	Net operating loss from 2020 only, Form 1045		
	Amount carried forward from 2019. Listed on Form 1040, line 21, or Form 1040NR, line 21		
3	2020 charitable contributions. Organization limit:		

Cash	Cash or other property		Capital Gain	
60%	50%	30%	30%	20%

4	Investment interest expense, Form 4952, accumulative total		
5	Foreign tax credit from 2020 only, Form 1116. Enter amount carried back, if any		

	2018	2019	2020
6 Mortgage interest credit, Form 8396			

7	DC first-time homebuyer credit, Form 8859		
8	Prior year minimum tax credit, Form 8801, cumulative total		
9	AMT limited qualified electric vehicle credit from 2020 only		
10	Nonrecaptured net section 1231 losses		

2016	2017	2018	2019	2020

11	Qualified business net loss from 2020		39,516
12	Amount carried forward from 2019. Used on Form 8995 or 8995-A		
13	Total qualified REIT dividends and PTP loss from 2020		
	Amount carried forward from 2019. Used on Form 8995 or 8995-A		

USW10403

US **Deductible and Nondeductible IRA Worksheet** 2020

Name: [redacted] SSN: [redacted]

Traditional IRA

Were you covered by a retirement plan? ☒ Yes ☐ No
If married filing jointly, was your spouse covered by a retirement plan? ☐ Yes ☒ No

			Taxpayer	Spouse
1	Maximum modified AGI for deductible contributions Filing status / Covered by a retirement plan? — Yes / No 1 or 4 — $75,000 / No limit 2 Spouse covered by a plan — $124,000 2 Spouse not covered by a plan — / $206,000 2 Neither spouse covered by a plan — / No limit 3 Lived with spouse at anytime in 2020 — $10,000 / No limit 3 Did not live with spouse in 2020 — $75,000 / No limit 5 — $124,000 / No limit		124,000	206,000
2	Modified AGI computation			
	Social security computation without IRA	85,372		
	Taxable social security for this computation			
	Modified income including taxable social security	85,672		
3	Adjustments to income without IRA contribution	300		
4	**Modified AGI.** Subtract line 3 from line 2		85,372	85,372
5	Line 1 minus line 4. If -0- or less, enter -0- on line 6		38,628	120,628
6	Line 5 times the applicable percentage from the instructions, rounded up to nearest $10. Do not enter less than $200, or more than $6,000 ($7,000 if age 50 or older)		7,000	6,000
7	Total wages and other earned income, minus any deductions on Schedule 1, lines 14 and 15, or Form 1040NR, line 27. Do not reduce wages by any losses from self-employment	122,328		
8	Maximum contribution based on earnings	13,000	**Taxpayer**	**Spouse**
9	Maximum allowable IRA contribution		7,000	6,000
10	Enter IRA contributions for 2020 Do NOT enter more than $6,000 ($7,000 if age 50 or older) in either column			5,500
11	**Deductible IRA contribution.** Smaller of lines 6, 7, 9, or 10			5,500
12	Nondeductible IRA contributions			
13	Excess traditional IRA contributions			

Roth IRA

			Taxpayer	Spouse
14	Maximum modified AGI for allowable contributions Filing status — Modified AGI 1 or 4 — $139,000 2 or 5 — $206,000 3 Lived with spouse at anytime in 2020 — $10,000 3 Did not live with spouse in 2020 — $139,000		206,000	206,000
15	**Modified AGI.** AGI + Forms 2555, 8815, and 4563 + Puerto Rico income + adoption expense exclusion minus IRA to Roth IRA rollovers		85,372	85,372
16	Line 14 minus line 15. If -0-, enter -0- on line 17		120,628	120,628
17	Maximum contribution allowed based on AGI		7,000	500
18	Maximum contribution based on earnings	7,500		
19	Maximum allowable Roth IRA contribution		7,000	500
20	Enter Roth IRA contributions for 2020 Do NOT enter more than $6,000 ($7,000 if age 50 or older) in either column			
21	Excess Roth contributions			