FORM 6 FULL AND PUBLIC DISCLOSURE OF FINANCIAL INTERESTS 2021

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

FOR OFFICE USE ONLY:

PROCESSED
FLORIDA COMMISSION ON ETHICS
JUL 13 2022
RECEIVED
227832

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

MAILING ADDRESS:
609 W BELMONT ST

CITY: Pensacola ZIP: 32501-3849 COUNTY: ESCAMBIA

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, 2021 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, 2021 was $ 1,072,423.00.

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	102,025.00
RETIREMENT FUNDS	205,000.00
RESIDENT AND PROPERTIES	533,011.00
INVESTMENTS AND BUSINESS INTERESTS	398,387.00

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	186,000.00

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 2021 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.

[X] I elect to file a copy of my 2021 federal income tax return and all W2's, schedules, and attachments.
[If you check this box and attach a copy of your 2021 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.

Luman May
SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

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

STATE OF FLORIDA
COUNTY OF Escambia

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this 30th day of June, 20 22 by Luman May.

Luman May
(Signature of Notary Public-State of Florida)

Aretta G. Green
(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.

_____ 6/30/2022
Signature Date

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

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

CE FORM 6 - Effective June 2, 2022
Incorporated by reference in Rule 34-8.002(1), F.A.C.

ATTACHMENTS
FULL AND PUBLIC DISCLOSURE
OF FINANCIAL INTERESTS
2021 CYE FORM 6

HON LUMON MAY
COUNTY COMMISSIONER, DIST 3
ESCAMBIA COUNTY
ELECTED CONSTITUTIONAL OFFICER
609 WEST BELMONT STREET
PENSACOLA, FL 32501-3849

PART B -- ASSETS

SCHEDULE A - CASH	**AMOUNT**
REGIONS CHECKING	$ 2,500.00
WELLS FARGO CHECKING	$ 7,000.00
WELLS FARGO SAVINGS	$ 40,000.00
PEN AIR CHECKING	$ 25.00
PEN AIR SAVINGS	$ 9,000.00
PEN AIR MONEY MARKET	$ 43,500.00
TOTAL CASH	**$ 102,025.00**

SCHEDULE B - RETIREMENT FUNDS	
VALIC - RETIREMENT FUNDS	$ 63,000.00
FRS - RETIREMENT PLAN	$ 89,000.00
NATIONWIDE MUTUAL FUNDS	$ 53,000.00
TOTAL RETIREMENT FUNDS	**$ 205,000.00**

SCHEDULE C - RESIDENTS &PROPERTIES	
RESIDENT - 609 WEST BELMONT ST., PENSACOLA	$ 310,000.00
1525 N. J. ST, PENSACOLA	$ 60,000.00
1801 WEST 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
1900 BLOCK I ST., PENSACOLA	$ 3,500.00
TOTAL PROPERTIES	**$ 533,011.00**

SCHEDULE D - INVESTMENTS / BUS. INTERESTS	
WELLS FARGO	$ 60,000.00
51% S CORP. - T. MAY CONTRACTOR INC.	$ 338,387.00
TOTAL INVESTMENTS / BUS. INTERESTS	**$ 398,387.00**

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2021 | 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 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. Apt. no.
609 W BELMONT ST

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

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of 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, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ 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
LUMON MAY JR	[redacted]	SON	☒	☐
			☐	☐
			☐	☐
			☐	☐

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

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2					1	146,730
2a	Tax-exempt interest	2a		b	Taxable interest	2b	68
3a	Qualified dividends	3a	769	b	Ordinary dividends	3b	3,103
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	72,747
8	Other income from Schedule 1, line 10					8	20,135
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶					9	242,783
10	Adjustments to income from Schedule 1, line 26					10	
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶					11	242,783
12a	**Standard deduction or itemized deductions** (from Schedule A)	12a	25,100				
b	Charitable contributions if you take the standard deduction (see instructions)	12b					
c	Add lines 12a and 12b					12c	25,100
13	Qualified business income deduction from Form 8995 or Form 8995-A					13	5
14	Add lines 12c and 13					14	25,105
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-					15	217,678

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction*, see instructions.

COPY

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16	34,240
17	Amount from Schedule 2, line 3			17	
18	Add lines 16 and 17			18	34,240
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	
20	Amount from Schedule 3, line 8			20	
21	Add lines 19 and 20			21	
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	34,240
23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	
24	Add lines 22 and 23. This is your **total tax**			24	34,240
25	Federal income tax withheld from:				
a	Form(s) W-2	25a	15,676		
b	Form(s) 1099	25b			
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c			25d	15,676
26	2021 estimated tax payments and amount applied from 2020 return			26	
27a	Earned income credit (EIC)	27a			
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐				
b	Nontaxable combat pay election	27b			
c	Prior year (2019) earned income	27c			
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	2,000		
29	American opportunity credit from Form 8863, line 8	29			
30	Recovery rebate credit. See instructions	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	2,000
33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	17,676

If you have a qualifying child, attach Sch. EIC.

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	
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	35a	
▶b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶d	Account number		
36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶ 36		

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶	37	16,564
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		

COPY

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
STEVEN J ERICKSON CPA	[signature]	6/30/22	P01069691	☐ 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 B (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

2021

Attachment Sequence No. **08**

Name(s) shown on return [redacted]

Your social security number [redacted]

Part I Interest

(See instructions and the Instructions for Form 1040, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶		
	WELLS FARGO [redacted]26		4
	K-1		64
		1	
2	Add the amounts on line 1	2	68
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4	68

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

Part II Ordinary Dividends

(See instructions and the Instructions for Form 1040, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶		
	WELLS FARGO		3,103
		5	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6	3,103

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

Part III Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

COPY

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
2021
Attachment Sequence No. **01**

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

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	20,135
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ( )		
b	Gambling income	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ( )		
e	Taxable Health Savings Account distribution	8e		
f	Alaska Permanent Fund dividends	8f		
g	Jury duty pay	8g		
h	Prizes and awards	8h		
i	Activity not engaged in for profit income	8i		
j	Stock options	8j		
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k		
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l		
m	Section 951(a) inclusion (see instructions)	8m		
n	Section 951A(a) inclusion (see instructions)	8n		
o	Section 461(l) excess business loss adjustment	8o		
p	Taxable distributions from an ABLE account (see instructions)	8p		
z	Other income. List type and amount ▶	8z		
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	20,135

COPY

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/ScheduleD* for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2021

Attachment Sequence No. **12**

Name(s) shown on return
LUMON & TAMMIE MAY

Your social security number
[redacted]

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . .	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

COPY

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . .	12	68,559
13	Capital gain distributions. See the instructions	13	4,188
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on the back	15	72,747

Part III Summary

16 Combine lines 7 and 15 and enter the result **16** 72,747

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

17 Are lines 15 and 16 **both** gains?

[X] **Yes.** Go to line 18.

[ ] **No.** Skip lines 18 through 21, and go to line 22.

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶ **18**

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶ **19**

20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952?

[X] **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **Don't** complete lines 21 and 22 below.

[ ] **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

. . . . . **21** ( )

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?

[ ] **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16.

[ ] **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.

COPY

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					20,135
B					
C					
D					
29a Totals					20,135
b Totals					

30	Add columns (h) and (k) of line 29a	30	20,135
31	Add columns (g), (i), and (j) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	20,135

Part III Income or Loss From Estates and Trusts

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

COPY

	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	20,135
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	

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credits for Qualifying Children and Other Dependents

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

▶ Go to *www.irs.gov/Schedule8812* for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment Sequence No. **47**

Name(s) shown on return

LUMON & TAMMIE MAY

Your social security number

[redacted]

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR			1	242,783
2a	Enter income from Puerto Rico that you excluded	2a			
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b			
c	Enter the amount from line 15 of your Form 4563	2c			
d	Add lines 2a through 2c			2d	
3	Add lines 1 and 2d			3	242,783
4a	Number of qualifying children under age 18 with the required social security number	4a	1		
b	Number of children included on line 4a who were under age 6 at the end of 2021	4b			
c	Subtract line 4b from line 4a	4c	1		
5	If line 4a is more than zero, enter the amount from the **Line 5 Worksheet**; otherwise, enter -0-			5	2,000
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6			
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.				
7	Multiply line 6 by $500			7	
8	Add lines 5 and 7			8	2,000
9	Enter the amount shown below for your filing status. • Married filing jointly—$400,000 • All other filing statuses—$200,000			9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of $1,000, enter the next multiple of $1,000. For example, if the result is $425, enter $1,000; if the result is $1,025, enter $2,000, etc.			10	
11	Multiply line 10 by 5% (0.05)			11	
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	2,000
13	Check all the boxes that apply to you (or your spouse if married filing jointly).				
	A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021		X		
	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021		☐		

COPY

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
b	Subtract line 14a from line 12	14b	2,000
c	If line 14a is zero, enter -0-; otherwise, enter the amount from the **Credit Limit Worksheet A**	14c	
d	Enter the smaller of line 14a or line 14c	14d	
e	Add lines 14b and 14d	14e	2,000
f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line	14f	
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	2,000
h	Enter the smaller of line 14d or line 14g. **This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR**	14h	
i	Subtract line 14h from line 14g. **This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR**	14i	2,000

US 8812 Child Tax Credit / Credit for Other Dependents Worksheets 2021

Name: LUMON & TAMMIE MAY **SSN:** [redacted]

Line 5 Worksheet

1	Multiply Schedule 8812, line 4b, by $3,600	
2	Multiply Schedule 8812, line 4c, by $3,000	3,000
3	Add line 1 and line 2	3,000
4	Multiply Schedule 8812, line 4a, by $2,000	2,000
5	Subtract line 4 from line 3	1,000
6	Applicable amount based on the filing status	12,500
7	Smaller of line 5 or 6	1,000
8	Applicable amount based on the filing status	150,000
9	Subtract line 8 from Schedule 8812, line 3, rounded up to the next $1,000	93,000
10	Multiply line 9 by 5%	4,650
11	Smaller of line 7 or line 10	1,000
12	Subtract line 11 from line 3	2,000

Credit Limit Worksheet A

1	Amount from Form 1040 or Form 1040-NR, line 18		34,240
2	Amount from: Schedule 3, line 1		
	Schedule 3, line 2		
	Schedule 3, line 3		
	Schedule 3, line 4		
	Schedule 3, line 6l		
	Form 5695, line 30		
	Form 8910, line 15		
	Form 8936, line 23		
	Schedule R, line 22		
	Total		
3	Subtract line 2 from line 1		34,240
	Complete the Credit Limit Worksheet B only if you meet all of the following. • You are completing Part I-C of Schedule 8812 • You are claiming the mortgage interest credit (Form 8936), adoption credit (form 8839), residential energy efficient property credit (Form 5695, Part 1), or District of Columbia first-time homebuyer credit (Form 8859). • You are not filing Form 2555 • Line 4a of Schedule 8812 is more than zero.		
4	Amount from Credit Limit Worksheet B, if required		
5	Subtract line 4 from line 3		34,240

COPY

Credit Limit Worksheet B

1	Amount from Schedule 8812, line 12		
2	Number of qualifying children under 18 with the required social security number multiplied by $1,400		
3	Earned income		
4	Subtract $2,500 from line 3		
5	Multiply line 4 by 15%		
6	Is the amount on line 2 $4,200 or more? ☐ No. if line 2 or line 5 above is zero, the amount from line 1 is entered on line 14. ☐ Yes. If line 5 is equal to or more than line 1, skip lines 7 though 11 and go to line 12. Otherwise, go to line 7.		
7	Social security or RR tier 1 plus Medicare		
8	Total of Schedule 1, line 15; Schedule 2, line 5; Schedule 2, line 6; and Schedule 2, line 13		
9	Add lines 7 and 8		
10	Total of Form 1040, line 27a and Schedule 3, line 11		
11	Subtract line 10 from line 9		
12	Larger of line 5 or line 11		
13	Smaller of line 2 or line 12		
14	Subtract line 13 from line 1, but not less than -0		
15	Total of adoption credit, mortgage interest credit, DC first-time homebuyer credit, and residential energy credits		

© Universal Tax Systems, Inc. and/or its affiliates and licensors. All rights reserved

Form **8867**

(Rev. December 2021)

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

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

[redacted]

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 the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	☒	☐	
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, 1040-SS, or Schedule 8812 (Form 1040) 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 question 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: ALL DOC IN PERSON AND PREV			
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)?	☐	☐	☒

COPY

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?	☒	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer 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?	☒	☐	☐
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?	☒	☐	☐

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).

COPY

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

		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?	☒	☐

671121

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S)
Department of the Treasury
Internal Revenue Service

2021
For calendar year 2021, or tax year

beginning ____ ending ____

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
77-0606765

B Corporation's name, address, city, state, and ZIP code

T MAY CONTRACTOR INC

6325 FERGUSON DRIVE
PENSACOLA FL 32503

C IRS Center where corporation filed return
E-FILE

D Corporation's total number of shares
Beginning of tax year 100
End of tax year 100

Part II Information About the Shareholder

E Shareholder's identifying number
[redacted]

F Shareholder's name, address, city, state, and ZIP code

LUMON MAY

1525 N J ST
PENSACOLA FL 32501

G Current year allocation percentage . . . . . 51.000 %

H Shareholder's number of shares
Beginning of tax year 51
End of tax year 51

I Loans from shareholder
Beginning of tax year . . . . . $
End of tax year . . . . . $

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) 20,135	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 64		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked . . . . . ▶ ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss) 68,559		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information
		V	
11	Section 179 deduction		
12	Other deductions		

18 ☐ More than one activity for at-risk purposes*
19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

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	1 Wgs, tips, other compn 7950.00	2 Fed inc tax withheld 392.00	3 Social security wages 7950.00	Form **W-2** **Wage and Tax Statement** **2021**
	4 SS tax withheld 492.90	5 Medicare wages & tips 7950.00	6 Medicare tax withheld 115.28	
	7 Social security tips	8 Allocated tips	9	
d Control number	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 B To Be Filed with Employee's FEDERAL Tax Return This information is being furnished to the Internal Revenue Service.

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

REV 12/17/21 QBDT — Department of the Treasury — IRS

Form W-2 Copy 2 Wage and Tax Statement 2021
To Be Filed with Employee's State, City, or Local Income Tax Return
OMB No. 1545-0008
Department of the Treasury—Internal Revenue Service

18 Local wages, tips, etc	19 Local income tax	20 Locality name
.00	.00	

Employee's name, address, and ZIP code
LUMON JAMES MAY
609 W. BELMONT STREET
PENSACOLA, FL 32501

15 State	Employer's state ID number	16 State wages, tips, etc	17 State income tax
		.00	.00

10 Dependent care benefits	11 Nonqualified plans	12a
.00	.00	DD 23080.88

13 Statutory emp.	Ret. plan	Third-party sick pay	12b	12c	12d
	X		.00	.00	.00

14
401A FLEX

8 Allocated tips	7 Social security tips
.00	[redacted]

Employer's social security no. 59-6000598

Employer identification no. 11 Nonqualified plans .00

Employer's name, address, and ZIP code
BOARD OF COUNTY COMMISSIONERS
221 PALAFOX PLACE
PENSACOLA, FL 32502

1 Wages, tips, other comp.	2 Fed. income tax withheld
84532.81	6734.41

3 Social security wages	4 Soc. sec. tax withheld
84532.81	5240.97

5 Medicare wages and tips	6 Medicare tax withheld
84532.81	1225.73