2022 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 07/03/2023

General Information

Name: Hon Lumon James May

Address: 609 West Belmont, Pensacola, FL 32501 **PID 227832**

County: Escambia

AGENCY INFORMATION

Organization	Suborganization	Title
Escambia Children's Trust	Council Members	
Escambia County	Elected Constitutional Officer	County Commissioner, Dist 3
Pensacola Area Housing Commission	Board of Commissioners	County Commissioner, Dist 3

Net Worth

My Net Worth as of December 31, 2022 was $ 1,021,098.00.

Filed with COE: 07/03/2023

Assets

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 effect is $ 20,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
ATTACHED	$ 618,087.00
See Attached	

Liabilities

LIABILITIES IN EXCESS OF $1,000:

Name of Creditor	Address of Creditor	Amount of Liability
REGIONS BANK MORTGAGE	70 N BAYLEN ST PENSACOLA FL	$ 170,000.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
N/A		

Filed with COE: 07/03/2023

Income

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income.

☑ I elect to file a copy of my 2022 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding $1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Business Entity	Major Sources of Business Income	Address	Principal Business Activity of Source

Interests in Specified Businesses

Business Entity # 1
N/A

Training

☑ I certify that I have completed the required training under Section 112.3142, F.S.

☐ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Filed with COE: 07/03/2023

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Lumon James May

Digitally signed: **07/03/2023**

Filed with COE: 07/03/2023

a Employee's SSN [redacted]	b Employer identification number (EIN) [redacted]			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 7332.00	2 Fed inc tax withheld 189.00	3 Social security wages 7332.00	Form **W-2** Wage and Tax Statement **2022**
	4 SS tax withheld 454.58	5 Medicare wages & tips 7332.00	6 Medicare tax withheld 106.31	
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 01/17/23 QBDT

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

a Employee's soc. sec. no [redacted]	1 Wages, tips, other comp. 86279.11	2 Federal income tax withheld 6834.50
b Employer ID number (EIN) 59-6000598	3 Social security wages 86279.11	4 Social security tax withheld 5349.30
c Employer's name, address and ZIP code ESCAMBIA COUNTY 221 PALAFOX PLACE SUITE 140 Pensacola FL 32502	5 Medicare wages and tips 86279.11	6 Medicare tax withheld 1251.05
d Control number WA-83533823	7 Social security tips	8 Allocated tips
e Employee's name, address, and ZIP code Lumon James May 609 W. Belmont Street Pensacola, FL 32501	10 Dependent care benefits	11 Nonqualified plans
	13 Statutory employee ☐ 13 Retirement plan ☐ 13 Third-party sick pay ☐	14 Other Dental 531.04

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

12a DD 27803.70	9
12b	
12c	
12d	

Form W-2 Wage and Tax Statement **2022** Dept. of the Treasury – IRS

LU4

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2022** 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 surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS 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

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ 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, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ 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) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
	LUMON MAY JR	[redacted]	SON	☐	☒
				☐	☐
				☐	☐
				☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	161,554
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	161,554
2a	Tax-exempt interest (Attach Sch. B if required.)	2a	b Taxable interest	2b	384
3a	Qualified dividends	3a 296	b Ordinary dividends	3b	296
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	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☒			7	3,214
8	Other income from Schedule 1, line 10			8	12,386
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	177,834
10	Adjustments to income from Schedule 1, line 26			10	6,000
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	171,834
12	**Standard deduction or itemized deductions** (from Schedule A)			12	25,900
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	0
14	Add lines 12 and 13			14	25,900
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	145,934

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under *Standard Deduction*, see instructions.

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

BCA

Form **1040** (2022)

Tax and Credits	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	23,094
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	23,094
	19	Child tax credit or credit for other dependents from Schedule 8812		19	500
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	500
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	22,594
	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	22,594
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a 18,864		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c		25d	18,864
If you have a qualifying child, attach Sch. EIC.	26	2022 estimated tax payments and amount applied from 2021 return		26	
	27	Earned income credit (EIC)	27		
	28	Additional child tax credit from Schedule 8812	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Reserved for future use	30		
	31	Amount from Schedule 3, line 15	31		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**		32	
	33	Add lines 25d, 26, and 32. These are your **total payments**		33	18,864
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34	
Direct deposit? See instructions.	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 2023 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions		37	3,789
	38	Estimated tax penalty (see instructions)	38 59		

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.

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.)

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
STEVEN J ERICKSON CPA			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 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

2022

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	12,386
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	8a ( )		
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d ( )		
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	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	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		
p	Section 461(l) excess business loss adjustment	8p		
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r		
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ( )		
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
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	12,386

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	6,000
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	6,000

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	☐	[redacted]	☐	☐
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					12,386
B					
C					
D					
29a Totals					
b Totals					12,386

30 Add columns (h) and (k) of line 29a 30 12,386

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 12,386

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 12,386

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

BCA

SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

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

2022

Attachment Sequence No. **47**

LUMON & TAMMIE MAY

Your social security number [redacted]

Part I 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	171,834
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	171,834
4	Number of qualifying children under age 17 with the required social security number	4		
5	Multiply line 4 by $2,000		5	
6	Number of other dependents, including any qualifying children who are not under age 17 or who do not have the required social security number	6	1	
	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 4.			
7	Multiply line 6 by $500		7	500
8	Add lines 5 and 7		8	500
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	Is the amount on line 8 more than the amount on line 11?		12	500
	☐ **No. STOP.** You cannot take the child tax credit, credit for other dependents, or additional child tax credit. Skip Parts II-A and II-B. Enter -0- on lines 14 and 27.			
	☒ **Yes.** Subtract line 11 from line 8. Enter the result.			
13	Enter the amount from the **Credit Limit Worksheet A**		13	23,094
14	Enter the smaller of line 12 or 13. **This is your child tax credit and credit for other dependents. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 19.**		14	500

If the amount on line 12 is more than the amount on line 14, you may be able to take the **additional child tax credit** on Form 1040, 1040-SR, or 1040-NR, line 28. Complete your Form 1040, 1040-SR, or 1040-NR through line 27 (also complete Schedule 3, line 11) before completing Part II-A.

US 8812 Child Tax Credit / Credit for Other Dependents Worksheets 2022

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

Credit Limit Worksheet A

1	Amount from Form 1040 or Form 1040-NR, line 18		23,094
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		23,094
	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		23,094

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 $1,500		
3	Earned income		
4	Subtract $2,500 from line 3		
5	Multiply line 4 by 15%		
6	Is the amount on line 2 $4,500 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		

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Form **8867**

(Rev. November 2022)

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

For tax year 20 ____

Attachment Sequence No. **70**

Taxpayer name(s) shown on return

LUMON & TAMMIE MAY

Taxpayer identification number

[redacted]

Preparer's name

STEVEN J ERICKSON CPA

Preparer tax identification number

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 the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	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, 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?	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 figure 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 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)	X		
	List those documents provided by the taxpayer, if any, that you relied on: ALL DOCUMENTS IN PERSON			
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)?			X

For Paperwork Reduction Act Notice, see separate instructions.

BCA

Form **8867** (Rev. 11-2022)

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).

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?	☒	☐

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

2022

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 $170,050 ($340,100 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	[redacted]	12,386
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	12,386	
3	Qualified business net (loss) carryforward from the prior year	3	(19,381)	
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 (see instructions)	11	145,934	
12	Net capital gain (see instructions)	12	3,510	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	142,424	
14	Income limitation. Multiply line 13 by 20% (0.20)			14 28,485
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16 (6,995)
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

Form **8995** (2022)

[redacted]

2022 K-1 DETAIL REPORT

Entity	P/S	Current Gain/ Loss	Loss Carry Forward	Allowed Gain/ Loss	Sch. B Interest	Short Term Capital Gains	Long Term Capital Gains	Sect. 1231 Gain	Sect. 179	Rental Carryover Sch E	Rental Carryover 4797	Passive Carryover Sch E	Passive Carryover 4797	PTP Carryover Sch E	PTP Carryover 4797
T MAY CONTRACTO	S	12386		12386	51										
		12386		12386	51										

IF MAKING A PAYMENT, MAIL TO:
PO BOX 1302
CHARLOTTE NC 28201-1302

IF NOT MAKING A PAYMENT, MAIL TO:
AUSTIN TX 73301-0045

DETACH HERE

Form **4868**

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2022, or other tax year beginning , 2022, and ending ,

1045

2022

LUMON & TAMMIE MAY

609 W BELMONT ST
PENSACOLA FL 32501

[redacted] [redacted]

[redacted]

Line 4 - Estimate of total tax liability for year	$	0
Line 5 - Total payments		0
Line 6 - **Balance due.** Subtract line 5 from line 4. (see instructions)		0
Line 7 - Amount you're paying (see instructions)		0
Line 8 - Check here if you're "out of the country" and a U.S. citizen or resident (see instructions)		
Line 9 - Check here if you file Form 1040NR and didn't receive wages as an employee subject to U.S. income tax withholding		

Form **8879**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

► **ERO must obtain and retain completed Form 8879.**
► **Go to *www.irs.gov/Form8879* for the latest information.**

OMB No. 1545-0074

Submission Identification Number (SID) ▶ [redacted]

Taxpayer's name
LUMON MAY

Social security number [redacted]

Spouse's name
TAMMIE MAY

Spouse's social security number [redacted]

Part I Tax Return Information — Tax Year Ending December 31, 2022

(Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	171,834
2	Total tax	2	22,594
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	18,864
4	Amount you want refunded to you	4	
5	Amount you owe	5	3,789

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize STEVEN J ERICKSON PA CPA (ERO firm name) to enter or generate my PIN [redacted] (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

[ ] I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 06/30/2023

Spouse's PIN: check one box only

[X] I authorize STEVEN J ERICKSON PA CPA (ERO firm name) to enter or generate my PIN [redacted] (Enter five digits, but don't enter all zeros) as my signature on the income tax return (original or amended) I am now authorizing.

[ ] I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 06/30/2023

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication—Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [redacted] (Don't enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 06/30/2023

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So