

2024 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/26/2025

General Information

Name: Jorge Andre Perez Santiago

PID 303240

AGENCY INFORMATION

Organization	Suborganization	Title
Judicial Circuit (11Th)	Elected Constitutional Officer	County Court Judge

Net Worth

My Net Worth as of June 1, 2025 was \$ 1,901,397.62.

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 \$ 100,000.00.

ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

Description of Asset	Value of Asset
Residential Home	\$ 1,855,466.00
Bank Account (Wells Fargo)	\$ 8,617.88
Bank Account (Wells Fargo)	\$ 7,331.18
Bank Account (Wells Fargo)	\$ 3,325.72
Retirement Plan (FRS Florida Retirement System: FRS 2050 Retirement Date Fund (2050))	\$ 100,540.61
401k Retirement Account (Voya Financial: 9374 Vanguard High-Yld Corporate Fnd Adm)	\$ 51,530.09
401k Retirement Account (Voya Financial: 7926 Vanguard Equity Income Fund Adm)	\$ 61,609.01
401k Retirement Account (Voya Financial: 8969 DFA U.S. Large Cap Growth Port Inst))	\$ 76,779.68
401k Retirement Account (Voya Financial: 0970 Carillon Eagle Mid Cap Growth Fd R6))	\$ 34,386.13
529 account (New York's 529 College Savings Program Direct Plan account: Aggressive Portfolio))	\$ 39,302.34
529 account (New York's 529 College Savings Program Direct Plan account: Aggressive Portfolio))	\$ 39,261.04
529 account (New York's 529 College Savings Program Direct Plan account: Aggressive Portfolio))	\$ 23,585.61
529 account (New York's 529 College Savings Program Direct Plan account)	\$ 13,102.23
Lease (Honda)	\$ 5,834.20
Lease (VW)	\$ 2,477.40

Liabilities

LIABILITIES IN EXCESS OF \$1,000:

Name of Creditor	Address of Creditor	Amount of Liability
Wells Fargo Home Mortgage	P.O. Box 10335 Des Moines, IA 50306-0335	\$ 506,088.60
Honda Financial Services	PO Box 7829 Philadelphia, PA 19101-7829	\$ 8,313.00
VW Credit Leasing, Inc	PO Box 5215 Carol Stream, IL 60197-5215	\$ 3,250.00

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

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

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 2024 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 2024 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):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Interests in Specified Businesses**Business Entity # 1**

N/A

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

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.

Jorge Andre Perez Santiago

Digitally signed: 06/26/2025

Filed with COE: 06/26/2025

IRS e-file Signature Authorization

OMB No. 1545-0074

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

Submission Identification Number (SID) ►

Taxpayer's name

Jorge A Perez

Social security number

Spouse's name

Mirels K Davila

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2024 (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	193,536.
2	Total tax	2	18,260.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	33,362.
4	Amount you want refunded to you	4	15,102.
5	Amount you owe	5	

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 I report on the return are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt of the return, (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 to 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 institution 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

- ☒ I authorize RALPH MAYA & COMPANY, CPAs, P.A. to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- ☐ 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 you are using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

- ☒ I authorize RALPH MAYA & COMPANY, CPAs, P.A. to enter or generate my PIN  as my signature on the income tax return (original or amended) I am now authorizing. **Enter five digits, but don't enter all zeros**
- ☐ 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 ►

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.



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 ►

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

For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20

See separate instructions.

Your first name and middle initial Jorge A		Last name Perez		Your social security number ■■■■■■■■■■	
If joint return, spouse's first name and middle initial Mirels K		Last name Davila		Spouse's social security number ■■■■■■■■■■	
Home address (number and street). If you have a P.O. box, see instructions. ■■■■■■■■■■				Apt. no. ■■■■■■■■■■	
City, town, or post office. If you have a foreign address, also complete spaces below. ■■■■■■■■■■				State ■■■■■■■■■■	
Foreign country name ■■■■■■■■■■				Foreign province/state/county ■■■■■■■■■■	
Foreign postal code ■■■■■■■■■■				Foreign postal code ■■■■■■■■■■	

Filing Status

☐ Single ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS)

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, 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, 1960 ☐ Are blind Spouse: ☐ Was born before January 2, 1960 ☐ Is blind

Dependents (see instructions):

(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
■■■■■■■■■■	■■■■■■■■■■	■■■■■■■■■■	■■■■■■■■■■	☒	☐	☐
■■■■■■■■■■	■■■■■■■■■■	■■■■■■■■■■	■■■■■■■■■■	☒	☐	☐
■■■■■■■■■■	■■■■■■■■■■	■■■■■■■■■■	■■■■■■■■■■	☒	☐	☐
■■■■■■■■■■	■■■■■■■■■■	■■■■■■■■■■	■■■■■■■■■■	☒	☐	☐

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) **1a** 193,536.

1b Household employee wages not reported on Form W-2 **1b**

1c Tip income not reported on line 1 **1c**

1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) **1d**

1e Taxable dependent care benefits from Form 2441, line 26 **1e**

1f Employer-provided adoption benefit from Form 8839, line 29 **1f**

1g Wages from Form 891, line 6 **1g**

1h Other earned income (see instructions) **1h** 0.

1i Nontaxable combat pay elect (see instructions) **1i**

1z Add lines 1a through 1i **1z** 193,536.

2a Tax-exempt interest **2a**

2b Taxable interest **2b**

3a Qualified dividends **3a**

3b Ordinary dividends **3b**

4a IRA distributions **4a**

4b Taxable amount **4b**

5a Pensions and annuities **5a**

5b Taxable amount **5b**

6a Social security benefits **6a**

6b Taxable amount **6b**

7 Capital gain (loss). Attach Schedule D if required. If not required, check here ☐ **7**

8 Additional income from Schedule 1, line 10 **8**

9 A lines 1b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** **9** 193,536.

10 Adjustments to income from Schedule 1, line 26 **10**

11 Subtract line 10 from line 9. This is your **adjusted gross income** **11** 193,536.

12 Standard deduction or itemized deductions (from Schedule A) **12** 29,200.

13 Qualified business income deduction from Form 8995 or Form 8995-A **13**

14 Add lines 12 and 13 **14** 29,200.

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** **15** 164,336.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	26,260.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	26,260.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	8,000.
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	8,000.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	18,260.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your total tax	24	18,260.

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	33,362.
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	33,362.
	26	2024 estimated tax payments and amount applied from 2023 return	26	
	27	Earned income credit (EIC) ☐ No	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 credit	32	
	33	Add lines 25d, 26, and 32. These are your total payments	33	33,362.

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you will receive	34	15,102.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	15,102.
Direct deposit? See instructions.	b	Routing number  Type: ☒ Checking ☐ Savings		
	d	Account number 		
	36	Amount of line 34 you want applied to your 2025 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	
	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. If 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.) 
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse 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: ☐ Self-employed
	RALPH MAYA		02/20/2025	P00366566	
	Firm's name	RALPH MAYA COMPANY, CPAs, P.A.			Phone no. (305) 669-9311
	Firm's address	7600 S. RED ROAD, SUITE 214 SOUTH MIAMI FL 33143			Firm's EIN 45-0529082

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

2024

Attachment
Sequence No. **47**

Jorge A Perez & Mirels K Davila

Your social security number

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	193,536.
2a	Enter income from Puerto Rico that you excluded	2a	
b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	0.
c	Enter the amount from line 15 of your Form 4563	2c	
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	193,536.
4	Number of qualifying children under age 17 with the required social security number	4	4
5	Multiply line 4 by \$2,000	5	8,000.
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 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.	6	0
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	8,000.
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	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Is the amount on line 8 more than the amount on line 11? ☐ 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 15. ☒ Yes. Subtract line 11 from line 8. Enter the result.	12	8,000.
13	Enter the amount from Credit Limit Worksheet A	13	26,260.
14	Enter the smaller of line 12 or line 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	8,000.

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.

Part II-A Additional Child Tax Credit for All Filers**Caution:** If you file Form 2555, you cannot claim the additional child tax credit.

15	Check this box if you do not want to claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 ☐	
16a	Subtract line 14 from line 12. If zero, stop here ; you cannot take the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27	16a 0.
b	Number of qualifying children under age 17 with the required social security number: _____ x \$1,700. Enter the result. If zero, stop here ; you cannot claim the additional child tax credit. Skip Parts II-A and II-B. Enter -0- on line 27 TIP: The number of children you use for this line is the same as the number of children you used for line 4.	6b
17	Enter the smaller of line 16a or line 16b	
18a	Earned income (see instructions)	18a
b	Nontaxable combat pay (see instructions)	18b
19	Is the amount on line 18a more than \$2,500? ☐ No. Leave line 19 blank and enter -0- on line 20. ☐ Yes. Subtract \$2,500 from the amount on line 18a. Enter the result	19
20	Multiply the amount on line 19 by 15% (0.15) and enter the result Next. On line 16b, is the amount \$5,100 or more? ☐ No. If you are a bona fide resident of Puerto Rico, go to line 21. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27. ☐ Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27. Otherwise, go to line 21.	20

Part II-B Certain Filers Who Have Three or More Qualifying Children and Bona Fide Residents of Puerto Rico

21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRT taxes, or if you are a bona fide resident of Puerto Rico, see instructions.	21
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13	22
23	Add lines 21 and 22	23
24	1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 11 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.	24
25	Subtract line 24 from line 23. If zero or less, enter 0	25
26	Enter the larger of line 20 or line 25 Next, enter the smaller of line 17 or line 26 on line 27	26

Part II-C Additional Child Tax Credit

27	This is your additional child tax credit. Enter this amount on Form 1040, 1040-SR, or 1040-NR, line 28	27
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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, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

For tax year
2024

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return Jorge A Perez & Mirels K Davila	Taxpayer identification number [REDACTED]
Preparer's name RALPH MAYA	Preparer tax identification number P00366566

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 ☐ TC ☐ 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?	☒	☐	
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-SS, or Schedule 88 (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 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 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:			
6 Did you ask the taxpayer whether he/she provided 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 certification 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)?	☐	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

REV 02/08/25 PRO

Form **8867** (Rev. 11-2024)

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 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 a deceased 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 receipt 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 that year for a qualifying person?	☐	☐

Part VI Eligibility Certification

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

- 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).
- 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;
- Submit Form 8867 in the manner required; **and**
- 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*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 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).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 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?	☒	☐

a Employee's social security number [REDACTED]		Payroll organization code 22-25-11-13-110		Intradepartment number 0000000135							
b Employer identification number (EIN) 59-6001874		1 Wages, tips, other compensation 174,220.02		2 Federal income tax withheld 31,351.26							
c Employer's name, address, and ZIP code State of Florida Jimmy Patronis, Chief Financial Officer 200 E Gaines Street Tallahassee, Florida 32399-0356		3 Social security wages 168,600.00		4 Social security tax withheld 10,453.20							
		5 Medicare wages and tips 179,719.80		6 Medicare tax withheld 2,605.94							
		7 Social security tips		10 Dependent care benefits							
d Control number 018082 01/07		11 Nonqualified plans		12a See instructions for box 12 DD 22,156.08							
e Employee's first name, mi, and last name JORGE A PEREZ 7301 SW 115TH STREET PINECREST, FL 33156-0000		13 Statutory employee ☐		Retirement plan ☒		Third-party sick pay ☐		12b			
		14 Other 125		3,605.28		12c					
						12d					
						12e					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

FORM **W-2** **WAGE AND TAX STATEMENT** **2024**

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

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

a Employee's social security number [REDACTED]		Payroll organization code 22-25-11-13-110		Intradepartment number 0000000135							
b Employer identification number (EIN) 59-6001874		1 Wages, tips, other compensation 174,220.02		2 Federal income tax withheld 31,351.26							
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						12d					
						12e					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

FORM **W-2** **WAGE AND TAX STATEMENT** **2024**

Copy C - For EMPLOYEE'S RECORDS
AA427W Rev. 05/31/2024

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

Department of the Treasury - Internal Revenue Service