IN THE SUPREME COURT OF THE STATE OF NEVADA

Electronically Filed
Oct 21 2021 02:03 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

Lisa M. Eorio,

Appellant,

vs.

Joel E. Eorio,

Respondent.

Supreme Ct Case No. **83132**

District Ct Case No. **D-20-608267-D**

JOINT APPENDIX

VOLUME II

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Chronological Index of Joint Appendix

DESCRIPTION	DATE FILED	VOL./PAGE NO.
Complaint for Divorce	06/01/2020	I/ JA000001-JA000008
Joint Preliminary Injunction	06/01/2020	I/ JA000009-JA000010
Summons	06/10/2020	I/ JA000011-JA000013
Notice of Seminar Completion-EDCR 5.07	06/16/2020	I/ JA000014-JA000016
Defendant's Answer and Counterclaim in Response to Plaintiff's Complaint for Divorce	06/25/2020	I/ JA000017-JA000022
General Financial Disclosure Form – Joel	06/25/2020	I/ JA000023-JA000034
Reply to Counterclaim	06/25/2020	I/ JA000035-JA000037
Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico	07/02/2020	I/ JA000038-JA000051
Defendant's Opposition to Plaintiff's Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico and Defendant's Counterclaim for Attorneys' Fees and Costs	07/14/2020	I/ JA000052-JA000061
Reply in Support of Plaintiff's Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico and Opposition to Defendant's Countermotion	07/28/2020	I/ JA000062-JA000070

DESCRIPTION	DATE FILED	VOL./PAGE NO.
Declaration to Reply in Support of Plaintiff's Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico and Opposition to Defendant's Countermotion	07/29/2020	I/ JA000071-JA000073
Supplement to Defendant's Opposition to Plaintiff's Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico and Defendant's Counterclaim for Attorneys' Fees and Costs	07/30/2020	I/ JA000074-JA000084
Order Setting Case Management Conference and Directing Compliance with NRCP 16.2	08/06/2020	I/ JA000085-JA000094
General Financial Disclosure Form (Lisa)	08/21/2020	I/ JA000095-JA000105
Notice of Certificate of Completion	08/21/2020	I/ JA000106-JA000108
Order for Family Mediation Center Services	08/26/2020	I/ JA000109
Defendant's Motion and Notice of Motion for Exclusive Possession of the Marital Residence	10/23/2020	I/ JA000110-JA000117
Notice of Hearing	10/28/2020	I/ JA000118
Ex Parte Motion on Order Shortening Time Pursuant to EDCR 5.513	11/03/2020	I/ JA000119-JA000127
Oder Shortening Time	11/04/2020	I/ JA000128-JA000129
Order from Hearing (November 2, 2020)	11/10/2020	I/ JA000131-JA000134
Notice of Entry of Order from Hearing	11/10/2020	I/ JA000130-JA000134

DESCRIPTION	DATE FILED	VOL./PAGE NO.
Stipulation and Order for Temporary Exclusive Possession of the Marital Residence, Temporary Physical Custody Timeshare and Child Support	11/12/2020	I/ JA000135-JA000138
Defendant's Motion and Notice of Motion to Compel Responses to Requests for Production	01/27/2021	I/ JA000139-JA000158
Notice of Hearing	01/27/2021	I/ JA000159
Defendant's Motion and Notice of Motion to Continue Evidentiary Hearing Scheduled on February 11, 2021 at 9:00 a.m.	01/28/2021	I/ JA000160-JA000170
Notice of Hearing	01/28/2021	I/ JA000171
Ex Parte Motion on Order Shortening Time Pursuant to EDCR 5.513	02/03/2021	I/ JA000172-JA000177
Affidavit of Biological Father, Joseph Flores	02/03/2021	I/ JA000178-JS000180
Order Shortening Time	02/03/2021	I/ JA000181-JA000182
Defendant's Pre-Trial Memorandum	02/04/2021	I/ JA000183-JA000194
Defendant's Appendix of Exhibits	02/04/2021	II/ JA000195-JA000347
Stipulation and Order to Continue Trial	02/08/2021	II/ JA000350-JA000353
Notice of Entry of Stipulation and Order to Continue Trial	02/08/2021	II/ JA000348-JA000353
Notice of Disassociation of Counsel	03/02/2021	II/ JA000354-JA000356
Stipulation and Order to Vacate Hearing	03/03/2021	II/ JA000357-JA000358

DESCRIPTION	DATE FILED	VOL./PAGE NO.
Plaintiff's Pre Trial Memorandum	03/25/2021	II/ JA00359-JA000373
Stipulation and Order Resolving Financial Issues and Limiting the Issues for Trial	03/30/2021	II/ JA000374-JA000378
Amended General Financial Disclosure Form (Lisa)	03/31/2021	II/ JA000379-JA000388
Substitution of Attorneys	04/26/2021	II/ JA000389-JA000391
Decree of Divorce	06/14/2021	II/ JA000394-JA000403
Notice of Entry of Decree of Divorce	06/15/2021	II/ JA000392-JA000403
Notice of Appeal	06/25/2021	II/ JA000404-JA000406
Transcript Re: All Pending Motions – August 26, 2020	08/19/2021	II/ JA000407-JA000428
Transcript Re: All Pending Motions – November 2, 2020	08/19/2021	II/ JA000429-JA000439
Transcript Re: Non-Jury Trial – April 1, 2021	08/19/2021	III/ JA000440-JA000668
Court Minutes from July 15, 2020 hearing		III/ JA000669
Court Minutes from August 26, 2020 hearing		III/ JA000670-JA000671
Court Minutes from November 2, 2020 hearing		III/ JA000672-JA000673
Court Minutes from April 1, 2021 Trial		III/ JA000674-JA000675

Alphabetical Index of Joint Appendix

DESCRIPTION	DATE FILED	VOL./PAGE NO.
Affidavit of Biological Father, Joseph Flores	02/03/2021	I/ JA000178-JS000180
Amended General Financial Disclosure Form (Lisa)	03/31/2021	II/ JA000379-JA000388
Complaint for Divorce	06/01/2020	I/ JA000001-JA000008
Court Minutes from April 1, 2021 Trial		III/ JA000674-JA000675
Court Minutes from August 26, 2020 hearing		III/ JA000670-JA000671
Court Minutes from July 15, 2020 hearing		III/ JA000669
Court Minutes from November 2, 2020 hearing		III/ JA000672-JA000673
Declaration to Reply in Support of Plaintiff's Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico and Opposition to Defendant's Countermotion	07/29/2020	I/ JA000071-JA000073
Decree of Divorce	06/14/2021	II/ JA000394-JA000403
Defendant's Answer and Counterclaim in Response to Plaintiff's Complaint for Divorce	06/25/2020	I/ JA000017-JA000022
Defendant's Appendix of Exhibits	02/04/2021	II/ JA000195-JA000347
Defendant's Motion and Notice of Motion for Exclusive Possession of the Marital Residence	10/23/2020	I/ JA000110-JA000117

DESCRIPTION	DATE FILED	VOL./PAGE NO.
Defendant's Motion and Notice of Motion to Compel Responses to Requests for Production	01/27/2021	I/ JA000139-JA000158
Defendant's Motion and Notice of Motion to Continue Evidentiary Hearing Scheduled on February 11, 2021 at 9:00 a.m.	01/28/2021	I/ JA000160-JA000170
Defendant's Opposition to Plaintiff's Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico and Defendant's Counterclaim for Attorneys' Fees and Costs	07/14/2020	I/ JA000052-JA000061
Defendant's Pre-Trial Memorandum	02/04/2021	I/ JA000183-JA000194
Ex Parte Motion on Order Shortening Time Pursuant to EDCR 5.513	11/03/2020	I/ JA000119-JA000127
Ex Parte Motion on Order Shortening Time Pursuant to EDCR 5.513	02/03/2021	I/ JA000172-JA000177
General Financial Disclosure Form – Joel	06/25/2020	I/ JA000023-JA000034
General Financial Disclosure Form (Lisa)	08/21/2020	I/ JA000095-JA000105
Joint Preliminary Injunction	06/01/2020	I/ JA000009-JA000010
Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico	07/02/2020	I/ JA000038-JA000051
Notice of Appeal	06/25/2021	II/ JA000404-JA000406
Notice of Certificate of Completion	08/21/2020	I/ JA000106-JA000108

DESCRIPTION	DATE FILED	VOL./PAGE NO.
Notice of Disassociation of Counsel	03/02/2021	II/ JA000354-JA000356
Notice of Entry of Decree of Divorce	06/15/2021	II/ JA000392-JA000403
Notice of Entry of Order from Hearing	11/10/2020	I/ JA000130-JA000134
Notice of Entry of Stipulation and Order to Continue Trial	02/08/2021	II/ JA000348-JA000353
Notice of Hearing	10/28/2020	I/ JA000118
Notice of Hearing	01/27/2021	I/ JA000159
Notice of Hearing	01/28/2021	I/ JA000171
Notice of Seminar Completion-EDCR 5.07	06/16/2020	I/ JA000014-JA000016
Oder Shortening Time	11/04/2020	I/ JA000128-JA000129
Order for Family Mediation Center Services	08/26/2020	I/ JA000109
Order from Hearing (November 2, 2020)	11/10/2020	I/ JA000131-JA000134
Order Setting Case Management Conference and Directing Compliance with NRCP 16.2	08/06/2020	I/ JA000085-JA000094
Order Shortening Time	02/03/2021	I/ JA000181-JA000182
Plaintiff's Pre Trial Memorandum	03/25/2021	II/ JA00359-JA000373
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Stipulation and Order Resolving Financial Issues and Limiting the Issues for Trial	03/30/2021	II/ JA000374-JA000378
Stipulation and Order to Continue Trial	02/08/2021	II/ JA000350-JA000353
Stipulation and Order to Vacate Hearing	03/03/2021	II/ JA000357-JA000358
Substitution of Attorneys	04/26/2021	II/ JA000389-JA000391
Summons	06/10/2020	I/ JA000011-JA000013
Supplement to Defendant's Opposition to Plaintiff's Motion for Primary Physical Custody of the Parties' Minor Children for the Purposes of Relocating with the Parties' Minor Children to the State of New Mexico and Defendant's Counterclaim for Attorneys' Fees and Costs	07/30/2020	I/ JA000074-JA000084
Transcript Re: All Pending Motions – August 26, 2020	08/19/2021	II/ JA000407-JA000428
Transcript Re: All Pending Motions – November 2, 2020	08/19/2021	II/ JA000429-JA000439
Transcript Re: Non-Jury Trial – April 1, 2021	08/19/2021	III/ JA000440-JA000668

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	41,072
	2a	Tax-exempt interest 2a	b Taxable interest	2b	
	3a	Qualified dividends 3a	b Ordinary dividends	3b	
	4a	IRAs, pensions, and annuities. 4a	b Taxable amount	4b	7,802
	5a	Social security benefits 5a	b Taxable amount	5b	
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 1,675		6	50,549
	7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		7	50,549
Standard Deduction for- • Single or married filing separately, $12,000 • Married filing jointly or Qualifying widow(er), $24,000 • Head of household, $18,000 • If you checked any box under Standard deduction, see instructions.	8	**Standard deduction or itemized deductions** (from Schedule A)		8	24,000
	9	Qualified business income deduction (see instructions)		9	
	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	26,549
	11	a Tax (see instr.) 2,802 (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐) b **Add** any amount from Schedule 2 and check here ▶ ☐		11	2,802
	12	a Child tax credit/credit for other dependents 2,802 b **Add** any amount from Schedule 3 and check here ▶ ☐		12	2,802
	13	Subtract line 12 from line 11. If zero or less, enter -0-		13	0
	14	Other taxes. Attach Schedule 4		14	780
	15	Total tax. Add lines 13 and 14		15	780
	16	Federal income tax withheld from Forms W-2 and 1099 FORM 1099		16	4,391
	17	Refundable credits: a EIC (see inst.) 918 b Sch. 8812 3,198 c Form 8863 ____ **Add** any amount from Schedule 5 ____		17	4,116
	18	Add lines 16 and 17. These are your total payments		18	8,507
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid**		19	7,727
	20a	Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		20a	7,727
Direct deposit? See instructions.	▶ b	Routing number 101089742 ▶ c Type: ☒ Checking ☐ Savings			
	▶ d	Account number 783703474741			
	21	Amount of line 19 you want **applied to your 2019 estimated tax** ▶ 21			
Amount You Owe	22	**Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶		22	
	23	Estimated tax penalty (see instructions) ▶ 23			

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SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2018

Attachment Sequence No. 01

Name(s) shown on Form 1040: JOEL E AND LISA M EORIO

Your social security number: [redacted]

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	-47
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
	21	Other income. List type and amount ▶ GAMBLING WINNINGS $1,722	21	1,722
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	1,675
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶	31a	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Reserved	34	
	35	Reserved	35	
	36	Add lines 23 through 35	36	

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SCHEDULE 4 (Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

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

OMB No. 1545-0074

2018

Attachment Sequence No. 04

Name(s) shown on Form 1040
JOEL E AND LISA M EORIO

Your social security number
[redacted]

Other Taxes

	57	Self-employment tax. Attach Schedule SE	57	
	58	Unreported social security and Medicare tax from: a ☐ 4137 b ☐ 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required ..... NO	59	780
	60a	Household employment taxes. Attach Schedule H	60a	
	b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions)	61	
	62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	62	
	63	Section 965 net tax liability installment from Form 965-A 63		
	64	Add the amounts in the far right column. These are your **total other taxes.** Enter here and on Form 1040, line 14	64	780

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule 4 (Form 1040) 2018**

FDA 18 1040SCH4 BWF 1040 Form Software Copyright 1996 – 2019 HRB Tax Group, Inc.

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SCHEDULE 6
(Form 1040)

Department of the Treasury
Internal Revenue Service

Foreign Address and Third Party Designee

▶ Attach to Form 1040.

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

OMB No. 1545-0074

2018

Attachment Sequence No. 05A

Name(s) shown on Form 1040
JOEL E AND LISA M EORIO

Your social security number
[redacted]

Foreign Address	Foreign country name	Foreign province/county	Foreign postal code
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 ▶ HRB TAX GROUP INC	Phone no. ▶ 575-434-1761	Personal identification number (PIN) ▶ 40708

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

Schedule 6 (Form 1040) 2018

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#1

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018

Attachment Sequence No. **09**

Name of proprietor: JOEL E EORIO

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): REPAIR AND MAINTENANCE

B Enter code from instructions ▶ 238320

C Business name. If no separate business name, leave blank.: EORIO HANDYMAN SERVICES

D Employer ID no. (EIN) (see instr.)

E Business address (including suite or room no.) ▶ 624 EAGLE DR

City, town or post office, state, and ZIP code: ALAMOGORDO NM 88310

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses ..... [X] Yes [ ] No

H If you started or acquired this business during 2018, check here ▶ [ ]

I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ..... [ ] Yes [X] No

J If "Yes," did you or will you file required Forms 1099? ..... [ ] Yes [ ] No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ [ ]	1	4,330
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	4,330
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	4,330
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	4,330

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension & profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instr.)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	360
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	4,017
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	4,377
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-47
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	0
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Sch 1 (Form 1040), line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	-47

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 12** (or **Form 1040NR, line 13)** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**
- If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a [X] All investment is at risk.

32b [ ] Some investment is not at risk.

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Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶

44 Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

OIL/GAS EXPENSES	1,523
MATERIALS	1,857
DUMP FEES	151
TOOLS	486

48 **Total other expenses.** Enter here and on line 27a 48 4,017

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SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ **Complete and attach to Form 1040 only if you have a qualifying child.**
▶ **Go to www.irs.gov/ScheduleEIC for the latest information.**

1040 EIC

OMB No. 1545-0074

2018

Attachment Sequence No. **43**

Name(s) shown on return
JOEL E AND LISA M EORIO

Your social security number
[redacted]

Before you begin:

- See the instructions for Form 1040, lines 17a, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

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Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name HARLEY EORIO	First name Last name HAYDEN EORIO	First name Last name GIANNI EORIO
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040, lines 17a, unless the child was born and died in 2018. If your child was born and died in 2018 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	[redacted]	[redacted]	[redacted]
3 Child's year of birth	Year 2007 If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year 2009 If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year 2015 If born after 1999 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4a Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** Go to line 5. ☐ **No.** Go to line 4b.	☐ **Yes.** Go to line 5. ☐ **No.** Go to line 4b.	☐ **Yes.** Go to line 5. ☐ **No.** Go to line 4b.
b Was the child permanently and totally disabled during any part of 2018?	☐ **Yes.** Go to line 5. ☐ **No.** The child is not a qualifying child.	☐ **Yes.** Go to line 5. ☐ **No.** The child is not a qualifying child.	☐ **Yes.** Go to line 5. ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	DAUGHTER	DAUGHTER	SON
6 Number of months child lived with you in the United States during 2018 ● If the child lived with you for more than half of 2018 but less than 7 months, enter "7." ● If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."	12 months Do not enter more than 12 months.	12 months Do not enter more than 12 months.	12 months Do not enter more than 12 months.

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SCHEDULE 8812 (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

1040 / 1040NR → 8812

OMB No. 1545-0074

2018

Attachment Sequence No. **47**

Name(s) shown on return
JOEL E AND LISA M EORIO

Your social security number [redacted]

Part I All Filers

Caution: If you file Form 2555 or 2555-EZ, **stop here;** you cannot claim the additional child tax credit.

1	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: **1040 filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). **1040NR filers:** Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).	1	6,000
2	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49	2	2,802
3	Subtract line 2 from line 1. If zero, **stop here;** you cannot claim this credit	3	3,198
4	Number of qualifying children under 17 with the required social security number: 3 X $1,400. Enter the result. If zero, **stop here;** you cannot claim this credit **TIP:** The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	4	4,200
5	Enter the **smaller** of line 3 or line 4	5	3,198
6a	Earned income (see separate instructions)	6a	41,025
b	Nontaxable combat pay (see separate instructions)	6b	
7	Is the amount on line 6a more than $2,500? ☐ **No.** Leave line 7 blank and enter -0- on line 8. ☒ **Yes.** Subtract $2,500 from the amount on line 6a. Enter the result	7	38,525
8	Multiply the amount on line 7 by 15% (0.15) and enter the result	8	5,779

Next. On line 4, is the amount $4,200 or more?

☐ **No.** If line 8 is zero, **stop here;** you cannot claim this credit. Otherwise, skip Part II and enter the **smaller** of line 5 or line 8 on line 15.

☒ **Yes.** If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.

Part II Certain Filers Who Have Three or More Qualifying Children

9	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 RRTA taxes, see separate instructions	9			
10	**1040 filers:** Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	10			
11	Add lines 9 and 10	11			
12	**1040 filers:** Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72. **1040NR filers:** Enter the amount from Form 1040NR, line 67.	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-			13	0
14	Enter the **larger** of line 8 or line 13			14	

Next, enter the **smaller** of line 5 or line 14 on line 15.

Part III Additional Child Tax Credit

15	**This is your additional child tax credit**	15	3,198

1040 / 1040NR ← Enter this amount on Form 1040, line 17b, or Form 1040NR, line 64.

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Form **5405**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, Form 1040NR, or Form 1040X.**
▶ **Go to www.irs.gov/Form5405 for instructions and the latest information.**

OMB No. 1545-0074
Attachment Sequence No. **58**

Name shown on return
JOEL E EORIO

Your social security number [redacted]

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) ▶ 07/09/2018

2 If you meet the following conditions, check here ▶ ☐
I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☒ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶ _____
The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2018. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2018 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2017	5	
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	
7	Enter the gain on the disposition of your main home (from line 15 below)	7	
8	**Amount of the credit to be repaid.** See instructions	8	

Next: Enter the amount from line 8 on your 2018 Schedule 4 (Form 1040), line 60b; or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	
12	Adjusted basis of home sold (see instructions)	12	
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2017	13	1,750
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	-1,750
15	Subtract line 14 from line 11	15	1,750

- If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However,** check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2016.
- If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

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Form **5405**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Repayment of the First-Time Homebuyer Credit

▶ **Attach to Form 1040, Form 1040NR, or Form 1040X.**
▶ **Go to www.irs.gov/Form5405 for instructions and the latest information.**

OMB No. 1545-0074
Attachment Sequence No. **58**

Name shown on return
LISA M EORIO

Your social security number [redacted]

Part I Disposition or Change in Use of Main Home for Which the Credit Was Claimed

1 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) ▶ 07/09/2018

2 If you meet the following conditions, check here ▶ ☐
I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

3 Check the box below that applies to you. See the instructions for the definition of "related person."

a ☐ I sold (including through foreclosure) the home to a person who isn't related to me and had a gain on the sale (as figured in Part III below). Go to Part II below.

b ☒ I sold (including through foreclosure) the home to a person who isn't related to me and didn't have a gain on the sale (as figured in Part III below). No repayment of the credit is required. Stop here.

c ☐ I sold the home to a related person OR I gave the home to someone other than my spouse (or ex-spouse as part of my divorce settlement). Go to Part II below.

d ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part II below.

e ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶

The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.

f ☐ My home was destroyed, condemned, or sold under threat of condemnation and I had a gain (see instructions).

g ☐ My home was destroyed, condemned, or sold under threat of condemnation and I didn't have a gain (see instructions).

h ☐ The taxpayer who claimed the credit died in 2018. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2018 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part II Repayment of the Credit

4	Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008 or you checked the box on line 3f or 3g	4	
5	Enter the amount of the credit you repaid with your tax returns for the years 2010 through 2017	5	
6	Subtract line 5 from line 4. If you checked the box on line 3f or 3g, see instructions. If you checked the box on line 3a, go to line 7. Otherwise, skip line 7 and go to line 8	6	
7	Enter the gain on the disposition of your main home (from line 15 below)	7	
8	**Amount of the credit to be repaid.** See instructions	8	

Next: Enter the amount from line 8 on your 2018 Schedule 4 (Form 1040), line 60b; or Form 1040NR, line 59b.

Part III Form 5405 Gain or (Loss) Worksheet

Note: Complete this part only if your home was destroyed or you sold your home to someone who isn't related to you (including a sale through condemnation or under threat of condemnation). See Pub. 523, Selling Your Home, for information on what to enter on lines 9, 10, and 12. But if you sold your home through condemnation, see chapter 1 in Pub. 544, Sales and Other Dispositions of Assets, for information on what to enter on lines 9 and 10.

9	Selling price of home, insurance proceeds, or gross condemnation award	9	
10	Selling expenses (including commissions, advertising and legal fees, and seller-paid loan charges) or expenses in getting the condemnation award	10	
11	Subtract line 10 from line 9. This is the amount realized on the sale of the home	11	
12	Adjusted basis of home sold (see instructions)	12	
13	Enter the first-time homebuyer credit claimed on Form 5405 **minus** the amount of the credit you repaid with your tax returns for the years 2010 through 2017	13	1,750
14	Subtract line 13 from line 12. This is the adjusted basis for purposes of repaying the credit	14	-1,750
15	Subtract line 14 from line 11	15	1,750

- If line 15 is more than -0-, you have a gain. Check the box on line 3a and complete Part II. **However,** check the box on line 3f (instead of the box on line 3a) if your home was destroyed or you sold the home through condemnation or under threat of condemnation. Then complete Part II if the event occurred in 2016.
- If line 15 is -0- or less, check the box on line 3b. However, if your home was destroyed or you sold the home through condemnation or under threat of condemnation, check the box on line 3g instead. You don't have to repay the credit.

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Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

▶ **To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.**

▶ **Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment Sequence No. **70**

Taxpayer name(s) shown on return
JOEL E AND LISA M EORIO

Taxpayer identification number [redacted]

Enter preparer's name and PTIN
MICHELLE TEAHON P01817341

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I–V for the benefit(s), and/or HOH filing status claimed (check all that apply).	EIC ☒	CTC/ACTC /ODC ☒	AOTC ☐	HOH ☐
1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?		☒ Yes	☐ No	
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, 1040SS, 1040PR, or 1040NR 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?		☒ Yes	☐ No	☐ N/A
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 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 the amount of any credit(s) claimed		☒ Yes	☐ No	
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.)		☐ Yes	☒ No	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?		☐ Yes	☐ No	
b Did you 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.)		☐ Yes	☐ No	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s) List those documents, if any, that you relied on. OTHER FORM 1099-MISC SUMMARY OF INCOME SUMMARY OF EXPENSES		☒ Yes	☐ No	
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 of any credit(s) claimed on the return if his/her return is selected for audit?		☒ Yes	☐ No	
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.)		☒ Yes	☐ No	☐ N/A
a Did you complete the required recertification Form 8862?		☐ Yes	☐ No	☐ N/A
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?		☒ Yes	☐ No	☐ N/A

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	☒ Yes ☐ No			
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?	☒ Yes ☐ No			
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)?	☒ Yes ☐ No ☐ N/A			

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.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
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?		☒ Yes ☐ No		
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?		☒ Yes ☐ No ☐ N/A		
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?		☒ Yes ☐ No ☐ N/A		

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			☐ Yes ☐ No	

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
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?				☐ Yes ☐ No

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, 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 determine the amount of the credit(s) claimed;

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 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 eligibility for the credit(s) and/or HOH filing status;
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.

► **If you have not complied with all due diligence requirements, you may have to pay a $520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

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