

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

Bruce I. Shapiro, Esq.
Nevada Bar No. 004050
Shann D. Winesett, Esq.
Nevada Bar No. 005551
PECOS LAW GROUP
South Pecos Road, Suite 14A
Henderson, Nevada 89074
(702) 388-1851
Attorneys for Appellant

Emily McFarling, Esq.
Nevada Bar No. 008567
MCFARLING LAW GROUP
6230 West Desert Inn Road
Las Vegas, Nevada 89146
(702) 565-4335
Attorney for Respondent

Chronological Index of Joint Appendix

DESCRIPTION	DATE FILED	VOL./PAGE NO.
<i>Complaint for Divorce</i>	06/01/2020	I/ JA000001- JA000008
<i>Joint Preliminary Injunction</i>	06/01/2020	I/ JA000009- JA000010
<i>Summons</i>	06/10/2020	I/ JA000011- JA000013
<i>Notice of Seminar Completion-EDCR 5.07</i>	06/16/2020	I/ JA000014- JA000016
<i>Defendant's Answer and Counterclaim in Response to Plaintiff's Complaint for Divorce</i>	06/25/2020	I/ JA000017- JA000022
<i>General Financial Disclosure Form – Joel</i>	06/25/2020	I/ JA000023- JA000034
<i>Reply to Counterclaim</i>	06/25/2020	I/ JA000035- JA000037
<i>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</i>	07/02/2020	I/ JA000038- JA000051
<i>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</i>	07/14/2020	I/ JA000052- JA000061
<i>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</i>	07/28/2020	I/ JA000062- JA000070

DESCRIPTION	DATE FILED	VOL./PAGE No.
<i>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</i>	07/29/2020	I/ JA000071- JA000073
<i>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</i>	07/30/2020	I/ JA000074- JA000084
<i>Order Setting Case Management Conference and Directing Compliance with NRCP 16.2</i>	08/06/2020	I/ JA000085- JA000094
<i>General Financial Disclosure Form (Lisa)</i>	08/21/2020	I/ JA000095- JA000105
<i>Notice of Certificate of Completion</i>	08/21/2020	I/ JA000106- JA000108
<i>Order for Family Mediation Center Services</i>	08/26/2020	I/ JA000109
<i>Defendant's Motion and Notice of Motion for Exclusive Possession of the Marital Residence</i>	10/23/2020	I/ JA000110- JA000117
<i>Notice of Hearing</i>	10/28/2020	I/ JA000118
<i>Ex Parte Motion on Order Shortening Time Pursuant to EDCR 5.513</i>	11/03/2020	I/ JA000119- JA000127
<i>Oder Shortening Time</i>	11/04/2020	I/ JA000128- JA000129
<i>Order from Hearing (November 2, 2020)</i>	11/10/2020	I/ JA000131- JA000134
<i>Notice of Entry of Order from Hearing</i>	11/10/2020	I/ JA000130- JA000134

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

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

Alphabetical Index of Joint Appendix

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

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

DESCRIPTION	DATE FILED	VOL./PAGE NO.
<i>Notice of Disassociation of Counsel</i>	03/02/2021	II/ JA000354- JA000356
<i>Notice of Entry of Decree of Divorce</i>	06/15/2021	II/ JA000392- JA000403
<i>Notice of Entry of Order from Hearing</i>	11/10/2020	I/ JA000130- JA000134
<i>Notice of Entry of Stipulation and Order to Continue Trial</i>	02/08/2021	II/ JA000348- JA000353
<i>Notice of Hearing</i>	10/28/2020	I/ JA000118
<i>Notice of Hearing</i>	01/27/2021	I/ JA000159
<i>Notice of Hearing</i>	01/28/2021	I/ JA000171
<i>Notice of Seminar Completion-EDCR 5.07</i>	06/16/2020	I/ JA000014- JA000016
<i>Oder Shortening Time</i>	11/04/2020	I/ JA000128- JA000129
<i>Order for Family Mediation Center Services</i>	08/26/2020	I/ JA000109
<i>Order from Hearing (November 2, 2020)</i>	11/10/2020	I/ JA000131- JA000134
<i>Order Setting Case Management Conference and Directing Compliance with NRCP 16.2</i>	08/06/2020	I/ JA000085- JA000094
<i>Order Shortening Time</i>	02/03/2021	I/ JA000181- JA000182
<i>Plaintiff's Pre Trial Memorandum</i>	03/25/2021	II/ JA000359- JA000373
<i>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</i>	07/28/2020	I/ JA000062- JA000070

DESCRIPTION	DATE FILED	VOL./PAGE NO.
<i>Reply to Counterclaim</i>	06/25/2020	I/ JA000035- JA000037
<i>Stipulation and Order for Temporary Exclusive Possession of the Marital Residence, Temporary Physical Custody Timeshare and Child Support</i>	11/12/2020	I/ JA000135- JA000138
<i>Stipulation and Order Resolving Financial Issues and Limiting the Issues for Trial</i>	03/30/2021	II/ JA000374- JA000378
<i>Stipulation and Order to Continue Trial</i>	02/08/2021	II/ JA000350- JA000353
<i>Stipulation and Order to Vacate Hearing</i>	03/03/2021	II/ JA000357- JA000358
<i>Substitution of Attorneys</i>	04/26/2021	II/ JA000389- JA000391
<i>Summons</i>	06/10/2020	I/ JA000011- JA000013
<i>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</i>	07/30/2020	I/ JA000074- JA000084
<i>Transcript Re: All Pending Motions – August 26, 2020</i>	08/19/2021	II/ JA000407- JA000428
<i>Transcript Re: All Pending Motions – November 2, 2020</i>	08/19/2021	II/ JA000429- JA000439
<i>Transcript Re: Non-Jury Trial – April 1, 2021</i>	08/19/2021	III/ JA000440- JA000668

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

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.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	41,072
2a	Tax-exempt interest	2b	
3a	Qualified dividends	3b	
4a	IRAs, pensions, and annuities	4b	7,802
5a	Social security benefits	5b	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	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
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 instr.) 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
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
b	Routing number 1 0 1 0 8 9 7 4 2 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 7 8 3 7 0 3 4 7 4 1		
21	Amount of line 19 you want applied to your 2019 estimated tax	21	
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	

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

Form 1040 (2018)

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2018

Attachment
Sequence No. **01**

Department of the Treasury
Internal Revenue Service

► **Attach to Form 1040.**

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

Name(s) shown on Form 1040

Your social security number

JOEL E AND LISA M EORIO

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 ► <input type="checkbox"/>	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 ► <u>GAMBLING WINNINGS \$1,722</u>	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	

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

Schedule 1 (Form 1040) 2018

FDA **18 1040SCH1** BWF 1040 Form Software Copyright 1996 - 2019 HRB Tax Group, Inc.

JA000272

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

**Other
Taxes**

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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 <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> 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.

CLIENT COPY

SCHEDULE 6
(Form 1040)

Foreign Address and Third Party Designee

OMB No. 1545-0074

2018

Attachment
Sequence No. **05A**

Department of the Treasury
Internal Revenue Service

► **Attach to Form 1040.**

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

Name(s) shown on Form 1040

JOEL E AND LISA M EORIO

Your social security number

**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

Phone

Personal identification number

name ► HRB TAX GROUP INC

no. ► 575-434-1761

(PIN) ► 40708

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

Schedule 6 (Form 1040) 2018

CLIENT COPY

#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

2018Attachment
Sequence No. **09**

Name of proprietor

JOEL E EORIO

Social security number (SSN)

B Enter code from instructions

▶ 238320

A Principal business or profession, including product or service (see instructions)

REPAIR AND MAINTENANCE

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) ☒ 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 ☒ Yes ☐ NoH If you started or acquired this business during 2018, check here ☐ Yes ☒ NoI Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ NoJ 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 ▶ <input type="checkbox"/>	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):	20a	
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	
18	Total expenses before expenses for business use of home. Add lines 8 through 27a	18		26	Wages (less employment credits) ..	26	
19	Tentative profit or (loss). Subtract line 28 from line 7	19		27a	Other expenses (from line 48) ..	27a	4,017
20	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).			b	Reserved for future use	27b	
	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			28		28	4,377
31	Net profit or (loss). Subtract line 30 from line 29.			29		29	-47
	• 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 .			30		30	0
	• If a loss, you must go to line 32.			31		31	-47
32	If you have a loss, check the box that describes your investment in this activity (see instructions).			32a	<input checked="" type="checkbox"/> All investment is at risk.		
	• 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 .			32b	<input type="checkbox"/> Some investment is not at risk.		
	• If you checked 32b, you must attach Form 6198 . Your loss may be limited.						

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2018

JA000275

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? ☐ Yes ☐ No
If "Yes," attach explanation

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

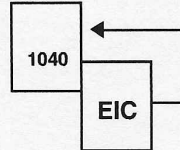
SCHEDULE EIC
(Form 1040)

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.**



OMB No. 1545-0074

2018

Attachment
Sequence No. **43**

Name(s) shown on return

JOEL E AND LISA M EORIO

Your social security number

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.



- 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.

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 <u>2007</u> 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 <u>2009</u> 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 <u>2015</u> 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)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.
b Was the child permanently and totally disabled during any part of 2018?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. 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."	<u>12</u> months Do not enter more than 12 months.	<u>12</u> months Do not enter more than 12 months.	<u>12</u> months Do not enter more than 12 months.

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

Schedule EIC (Form 1040) 2018

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

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).	1	6,000
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).		
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: <u>3</u> X \$1,400. Enter the result. If zero, stop here; you cannot claim this credit		4	4,200
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.			
5 Enter the smaller of line 3 or line 4		5	3,198
6a	Earned income (see separate instructions)	6a	41,025
6b	Nontaxable combat pay (see separate instructions)	6b	
7 Is the amount on line 6a more than \$2,500? <input type="checkbox"/> No. Leave line 7 blank and enter -0- on line 8. <input checked="" type="checkbox"/> 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 Next. On line 4, is the amount \$4,200 or more? <input type="checkbox"/> 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. <input checked="" type="checkbox"/> 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.		8	5,779

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.	10	
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.	11	
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.	12	
1040NR filers:	Enter the amount from Form 1040NR, line 67.		
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. Next, enter the smaller of line 5 or line 14 on line 15.		14	

Part III Additional Child Tax Credit

15 This is your additional child tax credit

1040
1040NR

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

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

Schedule 8812 (Form 1040) 2018

**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

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.

**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

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.

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

Form **8867****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

OMB No. 1545-0074

2018Attachment
Sequence No. 70Department of the Treasury
Internal Revenue Service

- 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.

Taxpayer name(s) shown on return

JOEL E AND LISA M EORIO

Taxpayer identification number

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)

☒ Yes ☐ No

List those documents, if any, that you relied on.

OTHER

FORM 1099-MISC

SUMMARY OF INCOME

SUMMARY OF EXPENSES

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2018)

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.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?			<input type="checkbox"/> Yes <input type="checkbox"/> 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?				<input type="checkbox"/> Yes <input type="checkbox"/> 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:**

- 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;
- 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 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 eligibility for the credit(s) and/or HOH filing status;
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
 - 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	---