

**IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT  
IN AND FOR MIAMI-DADE COUNTY, FLORIDA  
CIVIL DIVISION**

**ERT 163<sup>rd</sup> STREET MALL, LLC,**

Plaintiff,

vs.

**CASE NO.: 2013-CA-10209**

**NOEL ENTERPRISES, L.L.C.,  
LINDA NOEL AND MERCY NOEL,**

Defendants.

and

**CITY OF NORTH MIAMI, FLORIDA,**

Garnishee.

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**PLAINTIFF'S AMENDED RESPONSE IN OPPOSITION  
TO MERCY NOEL'S CLAIM FOR EXEMPTION**

Plaintiff, ERT 163rd STREET MALL, LLC, by and through its undersigned counsel, files and serves this Amended Response in Opposition to Mercy Noel's Claim for Exemption, stating as follows:

**INTRODUCTION**

This case involves Landlord's attempt to recover losses it sustained as a result of the NOEL ENTERPRISES, LLC's ("Tenant") failure to pay rent and other amounts due and owing under a written lease agreement. Defendants Linda and Mercy Noel are guarantors of tenant's obligations under the Lease.

On or about March 20, 2013, Landlord filed its Complaint. On or about October 6, 2011, Tenant and Co-Guarantor Linda Noel served an Answer to the Complaint and Final Judgment was entered against Tenant and Co-Guarantor Linda Noel on September 19, 2013.

Up to and through entry of final judgment against Linda Noel, Mercy Noel could not be located. In fact, Linda Noel told Plaintiff's process server that Mercy Noel was dead. On or around November 2013, Plaintiff was attempting to serve Mercy Noel at one of his former addresses. During one of the service attempts, Plaintiff learned from the home's current resident that Mercy Noel was a police officer with the North Miami Police Department. Through Plaintiff's continued investigation and efforts, Guarantor Mercy Noel was finally served on November 13, 2013 at the headquarters of the North Miami Police Department.

Mercy Noel did not file an Answer to the Complaint and, after a duly noticed hearing, summary judgment was entered against Mercy Noel in the amount of \$73,465.53.

#### **GARNISHMENT**

1. On June 10, 2014, the Court issued a Writ of Garnishment to the City of North Miami.
2. On July 16, 2014, the City of North Miami Answered the Writ of garnishment and indicated it was withholding \$172.88 per week from Mercy Noel's pay.
3. On July 30, 2014, Mercy Noel filed a Claim of Exemption asserting that he provided one-half of the support for a child or other dependent and had net earnings of \$750 per week or less. This was the first time Mercy Noel responded to any motion or pleading in this case.
4. Mercy Noel failed to serve a copy of the Claim of Exemption on the undersigned counsel and Plaintiff was not served with the Claim of Exemption until August 12, 2014.
5. The burden of proving the entitlement to an exemption is on the debtor. *Cadle Co. v. G & G Associates*, 757 So. 2d 1278, 1279 (Fla. 4<sup>th</sup> DCA 2000).

6. On August 21, 2014, in support of his claim of exemption, Mercy Noel produced pay stubs for the time period from July 13, 2014 through August 16, 2014, his 2013 tax return, and his 2013 W-2. The documents do not support Mercy Noel's claim that he is exempt from garnishment under Florida law. Instead, the records show that Mercy Noel's disposable income is in excess of \$750 per week. Copies of the documents provided by Mercy Noel are attached as **Composite Exhibit A.**

7. Fla. Stat. § 222.11(2)(a) provides that "[a]ll of the disposable earnings of a head of family whose disposable earnings are less than or equal to \$750 a week are exempt from attachment or garnishment."

**NOEL'S DISPOSABLE INCOME IS GREATER THAN \$750 PER WEEK**

8. The term disposable earnings "means that part of the earnings of any head of family remaining after the deduction from those earnings of **any amounts required by law to be withheld.**" Fla. Stat. § 222.11(1)(b) (emphasis added).

9. For the pay periods provided, Mercy's gross income was as follows:

| <b>Pay Period</b>   | <b>Gross Income</b> |
|---------------------|---------------------|
| 7/13/2014-7/19/2014 | \$1,948             |
| 7/20/2014-7/26/2014 | \$1,433             |
| 7/27/2014-8/2/2014  | \$2,078             |
| 8/3/2014-8/9/2014   | \$1,640             |
| 8/10/2014-8/16/2014 | \$1,741             |
| <b>Average</b>      | <b>\$1,768</b>      |
| <b>Annualized</b>   | <b>\$91,936</b>     |

10. In its response to the Writ of Garnishment, the City of North Miami stated as follows:

"According to the City's payroll records, Defendant Noel's gross earnings based on a 40-hour work week is calculated at \$1,393.22. After all state and federal withholding deductions, Defendant Noel's net pay is \$691.51."

11. The City of Miami calculated Noel's net pay based only on a 40 hour work week. But, based on the paycheck's actually provided by Noel, his average weekly pay is actually \$1,768 – almost \$400 more per week than his standard base pay.

12. Fla. Stat. § 222.11(2)(a) that the Court must consider “all” of Noel's pay.

13. Using Noel's actual average weekly pay, Noel's disposable earnings would be approximately \$1,066.29 per week.

14. Noel's tax return's also evidence the fact that Noel's actual earnings are substantially higher than his base pay would indicate.

15. Noel's W-2 indicates that he earned wages of \$86,548.39, or an annualized wage of \$1,664.39 per week for 2013. A copy of Noel's 2013 W-2 is attached as **Exhibit B**.

#### **NOEL IS NOT HEAD OF HOUSEHOLD**

16. Noel has also not established that he qualifies as head of family.

17. Per Fla. Stat. § 222.11(1)(c), “‘Head of family’ includes any natural person who is providing more than one-half of the support for a child or other dependent.”

18. Mercy Noel's fact information sheet lists no children and his wife's tax return claims that she is head of household for at least some of the children at issue. A copy of Mercy Noel's fact information sheet is attached as **Exhibit C** and a copy of Linda Noel's tax returns are attached as **Exhibit D**.

19. Linda Noel has stated to the undersigned counsel that Mercy Noel is living with another woman at this time. It is unknown whether that woman works and whether she provides any income to support some or all of Mercy Noel's children.

WHEREFORE, Plaintiff, ERT 163rd STREET MALL, LLC, requests the entry of an order striking the exemption claimed by Defendant, Mercy Noel, as he does not qualify for a statutory exemption.

Dated: September 3, 2014

**SHUMAKER, LOOP & KENDRICK, LLP**

By: /s/ Brian C. Willis  
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BRIAN C. WILLIS  
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*Counsel for Plaintiff*

**CERTIFICATE OF SERVICE**

I certify that on September 3, 2014 a copy of the foregoing document was furnished by

E-Mail and/or U.S. Mail to the following:

Linda Noel and Mercy Noel  
275 NW 157 Street  
Miami, FL 33169  
*Defendants*

Regine M. Monestime, Esq.  
Office of the City Attorney  
City of North Miami  
776 N.E. 125<sup>th</sup> Street  
North Miami, FL 33161  
*Counsel for Garnishee*

/s/ Brian C. Willis  
Attorney

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# EXHIBIT A

City of North Miami

|                       |              |   |                     |
|-----------------------|--------------|---|---------------------|
| Emp Name MERCY D NOEL | Emp # 0346   | Pay period start 7/13/2014              | Home Dept 08-430000 |
| Check # 186428        | Fed Status S | Pay period end 7/19/2014                | Net pay 454.00      |
| Issue date 7/24/2014  | Fed Allow 2  | Taxable calendar YTD earnings 44,875.87 |                     |

| EARNINGS           |       |         |          | DEDUCTIONS              |        |              |
|--------------------|-------|---------|----------|-------------------------|--------|--------------|
| Description        | Hour  | Rate    | Amount   | Description             | Amount | Year to Date |
| Regular            | 40.00 | 32.9200 | 1,316.80 | Deferred comp-VALIC     | 50.00  | 1,500.00     |
| San Souci Gate     | 0.00  | 0.0000  | 360.00   | PBA Health HMO NHP pre- | 86.26  | 2,687.80     |
| Overtime           | 4.00  | 51.8600 | 207.44   | Dental HMO pre-tax      | 6.62   | 198.60       |
| Longevity          | 0.00  | 0.0000  | 65.84    | Supplemental Life       | 8.38   | 251.40       |
| Life Insurance Adj | 0.00  | 0.0000  | 0.66     | Union Dues              | 14.00  | 420.00       |
|                    |       |         |          | Vision pre-tax          | 3.58   | 107.40       |
|                    |       |         |          | Disability Insurance    | 13.48  | 404.40       |
|                    |       |         |          | Computer Loan           | 26.90  | 780.10       |
|                    |       |         |          | Child Support           | 323.08 | 9,692.40     |
|                    |       |         |          | AFLAC Pre-tax           | 8.03   | 240.90       |
|                    |       |         |          | misc20                  | 345.76 | 345.76       |
|                    |       |         |          | Misc                    | 7.00   | 7.00         |
|                    |       |         |          | Loan ICMA               | 42.54  | 1,276.20     |
|                    |       |         |          | DIR. DEPOSIT            | 454.00 | 0.00         |

City of North Miami

|                       |              |   |                     |
|-----------------------|--------------|---|---------------------|
| Emp Name MERCY D NOEL | Emp # 0346   | Pay period start 7/20/2014              | Home Dept 08-430000 |
| Check # 186971        | Fed Status S | Pay period end 7/26/2014                | Net pay 284.84      |
| Issue date 7/31/2014  | Fed Allow 2  | Taxable calendar YTD earnings 46,025.05 |                     |

| EARNINGS           |       |         |          | DEDUCTIONS              |        |              |
|--------------------|-------|---------|----------|-------------------------|--------|--------------|
| Description        | Hour  | Rate    | Amount   | Description             | Amount | Year to Date |
| Regular            | 40.00 | 32.9200 | 1,316.80 | Deferred comp-VALIC     | 50.00  | 1,500.00     |
| Longevity          | 0.00  | 0.0000  | 65.84    | PBA Health HMO NHP pre- | 86.26  | 2,674.06     |
| Overtime           | 1.00  | 51.8600 | 51.86    | Dental HMO pre-tax      | 6.62   | 205.22       |
| Life Insurance Adj | 0.00  | 0.0000  | 0.66     | Supplemental Life       | 8.38   | 259.78       |
|                    |       |         |          | Union Dues              | 14.00  | 434.00       |
|                    |       |         |          | Vision pre-tax          | 3.58   | 110.98       |
|                    |       |         |          | Disability Insurance    | 13.48  | 417.88       |
|                    |       |         |          | Computer Loan           | 26.90  | 807.00       |
|                    |       |         |          | Child Support           | 323.08 | 10,015.48    |
|                    |       |         |          | AFLAC Pre-tax           | 8.03   | 248.93       |
|                    |       |         |          | misc20                  | 172.88 | 518.64       |
|                    |       |         |          | Misc                    | 2.00   | 9.00         |
|                    |       |         |          | Loan ICMA               | 42.54  | 1,318.74     |
|                    |       |         |          | DIR. DEPOSIT            | 284.64 | 0.00         |

City of North Miami

|                              |                     |  |                            |
|------------------------------|---------------------|--|----------------------------|
| <b>Emp Name</b> MERCY D NOEL | <b>Emp #</b> 0346   | <b>Pay period start</b> 7/27/2014              | <b>Home Dept</b> 08-430000 |
| <b>Check #</b> 187512        | <b>Fed Status</b> S | <b>Pay period end</b> 8/2/2014                 | <b>Net pay</b> 719.20      |
| <b>Issue date</b> 8/7/2014   | <b>Fed Allow</b> 2  | <b>Taxable calendar YTD earnings</b> 47,819.46 |                            |

| Description        | EARNINGS |         |          | DEDUCTIONS              |        |              |
|--------------------|----------|---------|----------|-------------------------|--------|--------------|
|                    | Hour     | Rate    | Amount   | Description             | Amount | Year-to-Date |
| Regular            | 40.00    | 32.9200 | 1,316.80 | Deferred comp-VALIC     | 50.00  | 1,600.00     |
| San Soucl Gate     | 0.00     | 0.0000  | 360.00   | PBA Health HMO NHP pre- | 86.26  | 2,760.32     |
| Overtime           | 6.50     | 51.8600 | 337.09   | Dental HMO pre-tax      | 6.62   | 211.84       |
| Longevity          | 0.00     | 0.0000  | 65.84    | Supplemental Life       | 8.38   | 268.18       |
| Life Insurance Adj | 0.00     | 0.0000  | 0.66     | Union Dues              | 14.00  | 448.00       |
|                    |          |         |          | Vision pre-tax          | 3.58   | 114.56       |
|                    |          |         |          | Disability Insurance    | 13.48  | 431.36       |
|                    |          |         |          | Computer Loan           | 26.90  | 833.90       |
|                    |          |         |          | Child Support           | 323.08 | 10,338.56    |
|                    |          |         |          | AFLAC Pre-tax           | 8.03   | 256.96       |
|                    |          |         |          | misc20                  | 172.88 | 691.52       |
|                    |          |         |          | Misc                    | 2.00   | 11.00        |
|                    |          |         |          | Loan ICMA               | 42.54  | 1,361.28     |
|                    |          |         |          | DIR. DEPOSIT            | 719.20 | 0.00         |

City of North Miami

|                              |                     |  |                            |
|------------------------------|---------------------|--|----------------------------|
| <b>Emp Name</b> MERCY D NOEL | <b>Emp #</b> 0346   | <b>Pay period start</b> 8/3/2014               | <b>Home Dept</b> 08-430000 |
| <b>Check #</b> 188036        | <b>Fed Status</b> S | <b>Pay period end</b> 8/9/2014                 | <b>Net pay</b> 424.36      |
| <b>Issue date</b> 8/14/2014  | <b>Fed Allow</b> 2  | <b>Taxable calendar YTD earnings</b> 49,176.08 |                            |

| Description        | EARNINGS |         |          | DEDUCTIONS              |        |              |
|--------------------|----------|---------|----------|-------------------------|--------|--------------|
|                    | Hour     | Rate    | Amount   | Description             | Amount | Year-to-Date |
| Regular            | 40.00    | 32.9200 | 1,316.80 | Deferred comp-VALIC     | 50.00  | 1,650.00     |
| Overtime           | 5.00     | 51.8600 | 259.30   | PBA Health HMO NHP pre- | 86.26  | 2,846.58     |
| Longevity          | 0.00     | 0.0000  | 65.84    | Dental HMO pre-tax      | 6.62   | 218.46       |
| Life Insurance Adj | 0.00     | 0.0000  | 0.66     | Supplemental Life       | 8.38   | 276.54       |
|                    |          |         |          | Union Dues              | 14.00  | 462.00       |
|                    |          |         |          | Vision pre-tax          | 3.58   | 118.14       |
|                    |          |         |          | Disability Insurance    | 13.48  | 444.84       |
|                    |          |         |          | Computer Loan           | 26.90  | 860.80       |
|                    |          |         |          | Child Support           | 323.08 | 10,661.64    |
|                    |          |         |          | AFLAC Pre-tax           | 8.03   | 264.99       |
|                    |          |         |          | misc20                  | 172.88 | 864.40       |
|                    |          |         |          | Misc                    | 2.00   | 13.00        |
|                    |          |         |          | Loan ICMA               | 42.54  | 1,403.82     |
|                    |          |         |          | DIR. DEPOSIT            | 424.36 | 0.00         |

City of North Miami

|                              |                     |  |                            |
|------------------------------|---------------------|--|----------------------------|
| <b>Emp Name</b> MERCY D NOEL | <b>Emp #</b> 0346   | <b>Pay period start</b> 8/10/2014              | <b>Home Dept</b> 08-430000 |
| <b>Check #</b> 188549        | <b>Fed Status</b> S | <b>Pay period end</b> 8/16/2014                | <b>Net pay</b> 492.17      |
| <b>Issue date</b> 8/21/2014  | <b>Fed Allow</b> 2  | <b>Taxable calendar YTD earnings</b> 50,633.40 |                            |

|                    |       |         |          |                         |        |           |
|--------------------|-------|---------|----------|-------------------------|--------|-----------|
| Regular            | 40.00 | 32.9200 | 1,316.80 | Deferred comp-VALIC     | 50.00  | 1,700.00  |
| San Soucl Gate     | 0.00  | 0.0000  | 360.00   | PBA Health HMO NHP pre- | 86.26  | 2,932.84  |
| Longevity          | 0.00  | 0.0000  | 65.84    | Dental HMO pre-tax      | 6.62   | 225.08    |
| Life Insurance Adj | 0.00  | 0.0000  | 0.66     | Supplemental Life       | 8.38   | 284.92    |
|                    |       |         |          | Union Dues              | 14.00  | 476.00    |
|                    |       |         |          | Vision pre-tax          | 3.58   | 121.72    |
|                    |       |         |          | Disability Insurance    | 13.48  | 458.32    |
|                    |       |         |          | Computer Loan           | 26.90  | 887.70    |
|                    |       |         |          | Child Support           | 323.08 | 10,984.72 |
|                    |       |         |          | AFLAC Pre-tax           | 8.03   | 273.02    |
|                    |       |         |          | mlsc20                  | 172.88 | 1,037.28  |
|                    |       |         |          | Misc                    | 2.00   | 15.00     |
|                    |       |         |          | Loan ICMA               | 42.54  | 1,446.36  |
|                    |       |         |          | DIR. DEPOSIT            | 482.17 | 0.00      |

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MERCY D NOEL

Form 1040 (2013)

Page 2

|                                 |  |   |           |        |
|---------------------------------|--|---|-----------|--------|
| <b>Tax and Credits</b>          | <b>38</b>  | Amount from line 37 (adjusted gross income)   | <b>38</b> | 69,521 |
| <b>39a</b>                      | Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before Jan. 2, 1949, <input type="checkbox"/> Blind. | Total boxes checked <b>39a</b> <input type="checkbox"/>   |           |        |
| <b>b</b>                        | If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b> <input type="checkbox"/>   |   |           |        |
| <b>Standard Deduction for -</b> | <b>40</b>  | Itemized deductions (from Schedule A) or your standard deduction (see left margin)              | <b>40</b> | 22,336 |
| <b>41</b>                       | Subtract line 40 from line 38  |   | <b>41</b> | 47,185 |
| <b>42</b>                       | Exemptions. If line 38 is \$150,000 or less, multiply \$3,000 by the number on line 6d. Otherwise, see Inst.   |   | <b>42</b> | 15,600 |
| <b>43</b>                       | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-  |   | <b>43</b> | 31,585 |
| <b>44</b>                       | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>   |   | <b>44</b> | 4,099  |
| <b>45</b>                       | Alternative minimum tax (see instructions). Attach Form 6251   |   | <b>45</b> |        |
| <b>46</b>                       | Add lines 44 and 45  |   | <b>46</b> | 4,099  |
| <b>47</b>                       | Foreign tax credit. Attach Form 1116 if required   | <b>47</b>   |           |        |
| <b>48</b>                       | Credit for child and dependent care expenses. Attach Form 2441   | <b>48</b>   | 600       |        |
| <b>49</b>                       | Education credits from Form 8863, line 19  | <b>49</b>   |           |        |
| <b>50</b>                       | Retirement savings contributions credit. Attach Form 8880  | <b>50</b>   |           |        |
| <b>51</b>                       | Child tax credit. Attach Schedule 8812, if required  | <b>51</b>   | 1,000     |        |
| <b>52</b>                       | Residential energy credits. Attach Form 5695   | <b>52</b>   | 1,706     |        |
| <b>53</b>                       | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>  | <b>53</b>   |           |        |
| <b>54</b>                       | Add lines 47 through 53. These are your total credits  |   | <b>54</b> | 3,306  |
| <b>55</b>                       | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-  |   | <b>55</b> | 793    |
| <b>Other Taxes</b>              | <b>56</b>  | Self-employment tax. Attach Schedule SE   | <b>56</b> |        |
| <b>57</b>                       | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919   | <b>57</b>   |           |        |
| <b>58</b>                       | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required  | <b>58</b>   |           |        |
| <b>59a</b>                      | Household employment taxes from Schedule H   | <b>59a</b>  |           |        |
| <b>b</b>                        | First-time homebuyer credit repayment. Attach Form 5405 if required  | <b>59b</b>  |           |        |
| <b>60</b>                       | Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)   | <b>60</b>   |           |        |
| <b>61</b>                       | Add lines 55 through 60. This is your total tax  | <b>61</b>   |           | 793    |
| <b>Payments</b>                 | <b>62</b>  | Federal income tax withheld from Forms W-2 and 1099   | <b>62</b> | 12,623 |
| <b>63</b>                       | 2013 estimated tax payments and amount applied from 2012 return  | <b>63</b>   |           |        |
| <b>64a</b>                      | Earned Income credit (EIC)   | <b>64a</b>  |           |        |
| <b>b</b>                        | Nontaxable combat pay election <b>64b</b>  | <b>64b</b>  |           |        |
| <b>65</b>                       | Additional child tax credit. Attach Form 8812  | <b>65</b>   |           |        |
| <b>66</b>                       | American opportunity credit from Form 8863, line 8   | <b>66</b>   |           |        |
| <b>67</b>                       | Reserved   | <b>67</b>   |           |        |
| <b>68</b>                       | Amount paid with request for extension to file   | <b>68</b>   |           |        |
| <b>69</b>                       | Excess social security and tier 1 RRTA tax withheld  | <b>69</b>   |           |        |
| <b>70</b>                       | Credit for federal tax on fuels. Attach Form 4136  | <b>70</b>   |           |        |
| <b>71</b>                       | Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8865 d <input type="checkbox"/>                                       | <b>71</b>   |           |        |
| <b>72</b>                       | Add lines 62, 63, 64a, and 65 through 71. These are your total payments  | <b>72</b>   |           | 12,623 |
| <b>Refund</b>                   | <b>73</b>  | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | <b>73</b> | 11,830 |
| <b>74a</b>                      | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>  | <b>74a</b>  |           | 11,830 |
| <b>b</b>                        | Routing number XXXXXXXXX c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings   |   |           |        |
| <b>d</b>                        | Account number XXXXXXXXXXXXXXXXXXXX  |   |           |        |
| <b>75</b>                       | Amount of line 73 you want applied to your 2014 estimated tax  | <b>75</b>   |           |        |
| <b>Amount You Owe</b>           | <b>76</b>  | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions      | <b>76</b> |        |
| <b>77</b>                       | Estimated tax penalty (see instructions)   | <b>77</b>   |           |        |

**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 **ANIEL SAINTHILAIRE** Phone no. **305-891-9113** Personal identification number (PIN) **62019**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

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

Your signature *[Signature]* Date \_\_\_\_\_ Your occupation **POLICE OFFICER** Daytime phone number **786-251-2269**

Spouse's signature. If a joint return, both must sign. Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_ If the IRS sent you an Identity Protection PIN, enter it here (see Inst.)

**Paid Preparer Use Only**

Print/Type preparer's name **ANIEL SAINT-HILAIRE (RTRP)** Preparer's signature *[Signature]* Date \_\_\_\_\_ Check  if self-employed PTIN **P00447513**

Firm's name **AYS FINANCIAL SERVICES** Firm's EIN **57-1136769**

Firm's address **474 NE 125TH ST NORTH MIAMI FL 33161** Phone no. **305-891-9113**

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

2013

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea. Attach to Form 1040.

Name(s) shown on Form 1040

MERCY D NOEL

Your social security number

Table with columns for line number, description, amount, and total. Rows include Medical and Dental Expenses, Taxes You Paid, Interest You Paid, Gifts to Charity, Casualty and Theft Losses, Job Expenses and Certain Miscellaneous Deductions, Other Miscellaneous Deductions, and Total Itemized Deductions.

Form **4562**  
Department of the Treasury  
Internal Revenue Service (99)

### Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

**2013**

Attachment  
Sequence No. **179**

▶ See separate instructions.

▶ Attach to your tax return.

|  |  |                                  |
|--|--|----------------------------------|
| Name(s) shown on return<br><b>MERCY D NOEL</b> | Business or activity to which this form relates<br><b>1212 NE 117TH STREET</b> | Identifying number<br>[REDACTED] |
|--|--|----------------------------------|

#### Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   | 1                            | 500,000          |
| 2  | Total cost of section 179 property placed in service (see instructions)   | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)  | 3                            | 2,000,000        |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            | 500,000          |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)                      | 11                           | 76,880           |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12   | ▶ 13                         |                  |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

#### Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

|    |   |    |  |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 |  |
| 15 | Property subject to section 168(f)(1) election  | 15 |  |
| 16 | Other depreciation (including ACRS)   | 16 |  |

#### Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

##### Section A

|    |  |    |  |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013   | 17 |  |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |  |

##### Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |  |                     |                |            |                            |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      |  |                     |                |            |                            |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      |  |                     |                |            |                            |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  | 01/2013                              | 145,455  | 27.5 yrs.           | MM             | S/L        | 5,069                      |
| i Nonresidential real property |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
|                                |                                      |  | 39 yrs.             | MM             | S/L        |                            |
|                                |                                      |  |                     | MM             | S/L        |                            |

##### Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

|                |  |  |         |    |     |  |
|----------------|--|--|---------|----|-----|--|
| 20a Class life |  |  |         |    | S/L |  |
| b 12-year      |  |  | 12 yrs. |    | S/L |  |
| c 40-year      |  |  | 40 yrs. | MM | S/L |  |

#### Part IV Summary (See instructions.)

|    |  |    |       |
|----|--|----|-------|
| 21 | Listed property. Enter amount from line 28   | 21 |       |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 5,069 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |       |

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

| <b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No   |                               | <b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No |                            |  |                        |                          |                               |                                 |
|--|-------------------------------|--|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| (a)<br>Type of property (list vehicles first)  | (b)<br>Date placed in service | (c)<br>Business/investment use percentage  | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
| <b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) |                               |  |                            |  |                        |                          | 25                            |                                 |
| <b>26</b> Property used more than 50% in a qualified business use:   |                               |  |                            |  |                        |                          |                               |                                 |
|  |                               | %  |                            |  |                        |                          |                               |                                 |
|  |                               | %  |                            |  |                        |                          |                               |                                 |
|  |                               | %  |                            |  |                        |                          |                               |                                 |
| <b>27</b> Property used 50% or less in a qualified business use:   |                               |  |                            |  |                        |                          |                               |                                 |
|  |                               | %  |                            |  |                        | S/L -                    |                               |                                 |
|  |                               | %  |                            |  |                        | S/L -                    |                               |                                 |
|  |                               | %  |                            |  |                        | S/L -                    |                               |                                 |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1  |                               |  |                            |  |                        |                          | 28                            |                                 |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1   |                               |  |                            |  |                        |                          |                               | 29                              |

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

|   | (a)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
|   | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>31</b> Total commuting miles driven during the year  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>32</b> Total other personal (noncommuting) miles driven  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>33</b> Total miles driven during the year. Add lines 30 through 32                             |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>34</b> Was the vehicle available for personal use during off-duty hours?                       |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?               |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>36</b> Is another vehicle available for personal use?  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

|   |     |    |
|---|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?   | Yes | No |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?  |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?  |     |    |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)   |     |    |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

| (a)<br>Description of costs   | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|---|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2013 tax year (see instructions): |                                 |                           |                     |  |                                   |
|   |                                 |                           |                     |  |                                   |
| <b>43</b> Amortization of costs that began before your 2013 tax year                      |                                 |                           |                     |  | 43                                |
| <b>44</b> Total. Add amounts in column (f). See the instructions for where to report      |                                 |                           |                     |  | 44                                |

Form **4562**

### Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

**2013**

Attachment  
Sequence No. **179**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

|  |   |                                  |
|--|---|----------------------------------|
| Name(s) shown on return<br><b>MERCY D NOEL</b> | Business or activity to which this form relates<br><b>900 NE 126TH STREET</b> | Identifying number<br>[REDACTED] |
|--|---|----------------------------------|

#### Part I Election To Expense Certain Property Under Section 179

**Note:** If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   | 1                            | 500,000          |
| 2  | Total cost of section 179 property placed in service (see instructions)   | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)  | 3                            | 2,000,000        |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            | 500,000          |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)                      | 11                           | 76,880           |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12   | 13                           |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

#### Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

|    |   |    |  |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 |  |
| 15 | Property subject to section 168(f)(1) election  | 15 |  |
| 16 | Other depreciation (including ACRS)   | 16 |  |

#### Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

##### Section A

|    |  |    |  |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013   | 17 |  |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |  |

##### Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |  |                     |                |            |                            |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      |  |                     |                |            |                            |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      |  |                     |                |            |                            |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  | 01/2013                              | 87,677   | 27.5 yrs.           | MM             | S/L        | 3,055                      |
|                                |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property |                                      |  | 39 yrs.             | MM             | S/L        |                            |
|                                |                                      |  |                     | MM             | S/L        |                            |

##### Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

|                |  |  |         |    |     |  |
|----------------|--|--|---------|----|-----|--|
| 20a Class life |  |  |         |    | S/L |  |
| b 12-year      |  |  | 12 yrs. |    | S/L |  |
| c 40-year      |  |  | 40 yrs. | MM | S/L |  |

#### Part IV Summary (See instructions.)

|    |  |    |       |
|----|--|----|-------|
| 21 | Listed property. Enter amount from line 28   | 21 |       |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 3,055 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |       |

MERCY D NOEL

Form 4562 (2013)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with columns (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29 for special depreciation and business use percentages.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6. Rows 30-36 include questions about total miles driven, commuting miles, and personal use availability.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Table for Section C with questions 37-41 regarding written policies, personal use, and demonstration use, with Yes/No columns.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

Table for Part VI Amortization with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Form **4562**  
Department of the Treasury  
Internal Revenue Service (99)

### Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172  
**2013**  
Attachment  
Sequence No. **179**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return: **MERCY D. NOEL**  
Business or activity to which this form relates: **12350 NW 15TH STREET**  
Identifying number: [REDACTED]

#### Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   | 1                            | 500,000          |
| 2  | Total cost of section 179 property placed in service (see instructions)   | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions)  | 3                            | 2,000,000        |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            | 500,000          |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction. Enter the smaller of line 5 or line 8  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2012 Form 4562   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)                      | 11                           | 76,880           |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12   | 13                           |                  |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

#### Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

|    |   |    |  |
|----|---|----|--|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) | 14 |  |
| 15 | Property subject to section 168(f)(1) election  | 15 |  |
| 16 | Other depreciation (including ACRS)   | 16 |  |

#### Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

##### Section A

|    |  |    |  |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2013   | 17 |  |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |  |

##### Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |       |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|-------|
| 19a                            | 3-year property                      |  |                     |                |            |                            |       |
| b                              | 5-year property                      |  |                     |                |            |                            |       |
| c                              | 7-year property                      |  |                     |                |            |                            |       |
| d                              | 10-year property                     |  |                     |                |            |                            |       |
| e                              | 15-year property                     |  |                     |                |            |                            |       |
| f                              | 20-year property                     |  |                     |                |            |                            |       |
| g                              | 25-year property                     |  | 25 yrs.             |                | S/L        |                            |       |
| h                              | Residential rental property          | 01/2013  | 125,666             | 27.5 yrs.      | MM         | S/L                        | 4,380 |
| i                              | Nonresidential real property         |  |                     | 39 yrs.        | MM         | S/L                        |       |
|                                |                                      |  |                     |                | MM         | S/L                        |       |

##### Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

|     |            |  |  |         |     |     |
|-----|------------|--|--|---------|-----|-----|
| 20a | Class life |  |  |         | S/L |     |
| b   | 12-year    |  |  | 12 yrs. | S/L |     |
| c   | 40-year    |  |  | 40 yrs. | MM  | S/L |

#### Part IV Summary (See instructions.)

|    |  |    |       |
|----|--|----|-------|
| 21 | Listed property. Enter amount from line 28   | 21 |       |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 4,380 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |       |

MERCY D NOEL

Form 4562 (2013)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 10 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 13 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows 30-36.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Table with 2 columns: Yes, No. Rows 37-41.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Rows 42-44.

Form **2106**

# Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

**2013**

Attachment  
Sequence No 129

▶ Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

|                                   |  |   |
|-----------------------------------|--|---|
| Your name<br><b>MERCY D. NOEL</b> | Occupation in which you incurred expenses<br><b>POLICE OFFICER</b> | Social security number<br><b>[REDACTED]</b> |
|-----------------------------------|--|---|

## Part I Employee Business Expenses and Reimbursements

| Step 1 Enter Your Expenses   | Column A<br>Other Than Meals<br>and Entertainment | Column B<br>Meals and<br>Entertainment |
|--|---|--|
| 1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .  | 1 6,359   |  |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work . . . . . | 2   |  |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment . . . . .      | 3   |  |
| 4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment . . . . .  | 4   |  |
| 5 Meals and entertainment expenses (see instructions) . . . . .  | 5   |  |
| 6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .                       | 6 6,359   |  |

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

## Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

|   |   |  |
|---|---|--|
| 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . . | 7 |  |
|---|---|--|

## Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

|  |          |  |
|--|----------|--|
| 8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .   | 8 6,359  |  |
| <b>Note:</b> If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.  |          |  |
| 9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .  | 9 6,359  |  |
| 10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶ | 10 6,359 |  |

Form 2106 (2013)

**Part II Vehicle Expenses**

**Section A-General Information** (You must complete this section if you are claiming vehicle expenses.)

|   | (a) Vehicle 1   | (b) Vehicle 2 |
|---|---|---------------|
| 11 Enter the date the vehicle was placed in service . . . . .                         | 11 01/16/2013   |               |
| 12 Total miles the vehicle was driven during 2013 . . . . .                           | 12 26,445 miles   | miles         |
| 13 Business miles included on line 12 . . . . .                                       | 13 11,254 miles   | miles         |
| 14 Percent of business use. Divide line 13 by line 12 . . . . .                       | 14 042.556 %  | %             |
| 15 Average daily roundtrip commuting distance . . . . .                               | 15 miles  | miles         |
| 16 Commuting miles included on line 12 . . . . .                                      | 16 miles  | miles         |
| 17 Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .     | 17 15,191 miles   | miles         |
| 18 Was your vehicle available for personal use during off-duty hours? . . . . .       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |               |
| 19 Do you (or your spouse) have another vehicle available for personal use? . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |               |
| 20 Do you have evidence to support your deduction? . . . . .                          | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |               |
| 21 If "Yes," is the evidence written? . . . . .                                       | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |               |

**Section B-Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

|  |    |       |
|--|----|-------|
| 22 Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1 . . . . . | 22 | 6,359 |
|--|----|-------|

**Section C-Actual Expenses**

|  | (a) Vehicle 1 | (b) Vehicle 2 |
|--|---------------|---------------|
| 23 Gasoline, oil, repairs, vehicle insurance, etc. . . . .   | 23            |               |
| 24a Vehicle rentals . . . . .  | 24a           |               |
| b Inclusion amount (see instructions) . . . . .  | 24b           |               |
| c Subtract line 24b from line 24a . . . . .  | 24c           |               |
| 25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2-see instructions) . . . . . | 25            |               |
| 26 Add lines 23, 24c, and 25 . . . . .   | 26            |               |
| 27 Multiply line 26 by the percentage on line 14 . . . . .   | 27            |               |
| 28 Depreciation (see instructions) . . . . .   | 28            |               |
| 29 Add lines 27 and 28. Enter total here and on line 1 . . . . .   | 29            |               |

**Section D-Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

|  | (a) Vehicle 1 | (b) Vehicle 2 |
|--|---------------|---------------|
| 30 Enter cost or other basis (see instructions) . . . . .  | 30            |               |
| 31 Enter section 179 deduction and special allowance (see instructions) . . . . .  | 31            |               |
| 32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .                                     | 32            |               |
| 33 Enter depreciation method and percentage (see instructions) . . . . .   | 33            |               |
| 34 Multiply line 32 by the percentage on line 33 (see instructions) . . . . .  | 34            |               |
| 35 Add lines 31 and 34 . . . . .   | 35            |               |
| 36 Enter the applicable limit explained in the line 36 instructions . . . . .  | 36            |               |
| 37 Multiply line 36 by the percentage on line 14 . . . . .   | 37            |               |
| 38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . . | 38            |               |

Form **5695**

### Residential Energy Credits

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 5695 and its instructions is at [www.irs.gov/form5695](http://www.irs.gov/form5695).  
▶ Attach to Form 1040 or Form 1040NR.

**2013**

Attachment  
Sequence No. **158**

Name(s) shown on return

MERCY D. NOEL

Your social security number

[REDACTED]

#### Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note. Skip lines 1 through 11 if you only have a credit carryforward from 2012.

|   |   |    |  |                   |          |                           |  |
|---|---|----|--|-------------------|----------|---------------------------|--|
| 1   | Qualified solar electric property costs . . . . .   | 1  | 5,687  |                   |          |                           |  |
| 2   | Qualified solar water heating property costs . . . . .  | 2  |  |                   |          |                           |  |
| 3   | Qualified small wind energy property costs . . . . .  | 3  |  |                   |          |                           |  |
| 4   | Qualified geothermal heat pump property costs . . . . .   | 4  |  |                   |          |                           |  |
| 5   | Add lines 1 through 4 . . . . .   | 5  | 5,687  |                   |          |                           |  |
| 6   | Multiply line 5 by 30% (.30) . . . . .  | 6  | 1,706  |                   |          |                           |  |
| 7a  | Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) . . . . . ▶ | 7a | <input type="checkbox"/> Yes <input type="checkbox"/> No |                   |          |                           |  |
| <p>Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p> <p>b Print the complete address of the main home where you installed the fuel cell property.</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">Number and street</td> <td>Unit No.</td> </tr> <tr> <td colspan="2">City, State, and ZIP code</td> </tr> </table> |   |    |  | Number and street | Unit No. | City, State, and ZIP code |  |
| Number and street   | Unit No.  |    |  |                   |          |                           |  |
| City, State, and ZIP code   |   |    |  |                   |          |                           |  |
| 8   | Qualified fuel cell property costs . . . . .  | 8  |  |                   |          |                           |  |
| 9   | Multiply line 8 by 30% (.30) . . . . .  | 9  |  |                   |          |                           |  |
| 10  | Kilowatt capacity of property on line 8 above ▶ . . . . . x \$1,000   | 10 |  |                   |          |                           |  |
| 11  | Enter the smaller of line 9 or line 10 . . . . .  | 11 |  |                   |          |                           |  |
| 12  | Credit carryforward from 2012. Enter the amount, if any, from your 2012 Form 5695, line 18 . . . . .  | 12 |  |                   |          |                           |  |
| 13  | Add lines 6, 11, and 12 . . . . .   | 13 | 1,706  |                   |          |                           |  |
| 14  | Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) . . . . .                        | 14 | 3,499  |                   |          |                           |  |
| 15  | Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .      | 15 | 1,706  |                   |          |                           |  |
| 16  | Credit carryforward to 2014. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .   | 16 |  |                   |          |                           |  |

Part II Nonbusiness Energy Property Credit

17a Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) 17a Yes No

Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.

b Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time.

Number and street Unit No. City, State, and ZIP code

c Were any of these improvements related to the construction of this main home? 17c Yes No

Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

18 Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) 18

19 Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions)

a Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC 19a

b Exterior doors that meet or exceed the Energy Star program requirements 19b

c Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home 19c

d Exterior windows and skylights that meet or exceed the Energy Star program requirements 19d

e Maximum amount of cost on which the credit can be figured 19e \$2,000

f If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, or 2012, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- 19f

g Subtract line 19f from line 19e. If zero or less, enter -0- 19g 2,000

h Enter the smaller of line 19d or line 19g 19h

20 Add lines 19a, 19b, 19c, and 19h 20

21 Multiply line 20 by 10% (.10) 21

22 Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions)

a Energy-efficient building property. Do not enter more than \$300 22a

b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 22b

c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50 22c

23 Add lines 22a through 22c 23

24 Add lines 21 and 23 24

25 Maximum credit amount. (If you jointly occupied the home, see instructions) 25 \$500

26 Enter the amount, if any, from line 18 26

27 Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit 27

28 Enter the smaller of line 24 or line 27 28

29 Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions) 29 3,499

30 Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 30

| Copy B To be Filed with Employee's FEDERAL Tax Return.  |                                      | 2013 OMB No. 1546-0008                   |           |
|---|--------------------------------------|--|-----------|
| a Employee's social security number   | 1 Wages, tips, other comp. 76,878.92 | 2 Federal income tax withheld            | 12,623.32 |
| b Employee's ID number  | 3 Social security wages 86,548.39    | 4 Social security tax withheld           | 5,366.11  |
| 59-6000390  | 5 Medicare wages and tips 86,548.39  | 6 Medicare tax withheld                  | 1,254.93  |
| c Employee's name, address, and ZIP code<br>City of North Miami<br>776 NE 125 STREET<br>NORTH MIAMI, FL 33161 |                                      |  |           |
| d Control number  |                                      |  |           |
| e Employee's name, address, and ZIP code<br>MERCY D NOEL<br>1040 SW 99 AVENUE<br>PEMBROKE PINES, FL 33025     |                                      |  |           |
| 7 Social security tips  | 8 Allocated tips 0.00                | 9  |           |
| 10 Dependent care benefits  | 11 Nonqualified plans                | 12a Code See Inst. for box 12<br>C 33.88 |           |
| 13 Statutory employee   | 14 Other                             | 12b Code<br>DD 11,511.61                 |           |
| Retirement plan<br>X  |                                      | 12c Code<br>G 2,600.00                   |           |
| Third-party sick pay  |                                      | 12d Code                                 |           |
| 15 State Employer's state ID #  | 16 State wages, tips, etc.           | 17 State income tax                      |           |
| 18 Local wages, tips, etc.  | 19 Local income tax                  | 20 Locality name                         |           |

Form W-2 Wage and Tax Statement  
This information is being furnished to the Internal Revenue Service.

Dept. of the Treasury - IRS  
41-1638061

| Copy 2 To be Filed with Employee's State, City or Local Tax Return.   |                                      | 2013 OMB No. 1546-0008                   |           |
|---|--------------------------------------|--|-----------|
| a Employee's social security number   | 1 Wages, tips, other comp. 76,878.92 | 2 Federal income tax withheld            | 12,623.32 |
| b Employee's ID number  | 3 Social security wages 86,548.39    | 4 Social security tax withheld           | 5,366.11  |
| 59-6000390  | 5 Medicare wages and tips 86,548.39  | 6 Medicare tax withheld                  | 1,254.93  |
| c Employee's name, address, and ZIP code<br>City of North Miami<br>776 NE 125 STREET<br>NORTH MIAMI, FL 33161 |                                      |  |           |
| d Control number  |                                      |  |           |
| e Employee's name, address, and ZIP code<br>MERCY D NOEL<br>1040 SW 99 AVENUE<br>PEMBROKE PINES, FL 33025     |                                      |  |           |
| 7 Social security tips  | 8 Allocated tips 0.00                | 9  |           |
| 10 Dependent care benefits  | 11 Nonqualified plans                | 12a Code See Inst. for box 12<br>C 33.88 |           |
| 13 Statutory employee   | 14 Other                             | 12b Code<br>DD 11,511.61                 |           |
| Retirement plan<br>X  |                                      | 12c Code<br>G 2,600.00                   |           |
| Third-party sick pay  |                                      | 12d Code                                 |           |
| 15 State Employer's state ID #  | 16 State wages, tips, etc.           | 17 State income tax                      |           |
| 18 Local wages, tips, etc.  | 19 Local income tax                  | 20 Locality name                         |           |

Form W-2 Wage and Tax Statement

Dept. of the Treasury - IRS

| Copy C for Employee's Records   |                                      | 2013 OMB No. 1546-0008                   |           |
|---|--------------------------------------|--|-----------|
| a Employee's social security number   | 1 Wages, tips, other comp. 76,878.92 | 2 Federal income tax withheld            | 12,623.32 |
| b Employee's ID number  | 3 Social security wages 86,548.39    | 4 Social security tax withheld           | 5,366.11  |
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| c Employee's name, address, and ZIP code<br>City of North Miami<br>776 NE 125 STREET<br>NORTH MIAMI, FL 33161 |                                      |  |           |
| d Control number  |                                      |  |           |
| e Employee's name, address, and ZIP code<br>MERCY D NOEL<br>1040 SW 99 AVENUE<br>PEMBROKE PINES, FL 33025     |                                      |  |           |
| 7 Social security tips  | 8 Allocated tips 0.00                | 9  |           |
| 10 Dependent care benefits  | 11 Nonqualified plans                | 12a Code See Inst. for box 12<br>C 33.88 |           |
| 13 Statutory employee   | 14 Other                             | 12b Code<br>DD 11,511.61                 |           |
| Retirement plan<br>X  |                                      | 12c Code<br>G 2,600.00                   |           |
| Third-party sick pay  |                                      | 12d Code                                 |           |
| 15 State Employer's state ID #  | 16 State wages, tips, etc.           | 17 State income tax                      |           |
| 18 Local wages, tips, etc.  | 19 Local income tax                  | 20 Locality name                         |           |

Form W-2 Wage and Tax Statement

Dept. of the Treasury - IRS  
41-1638061

| Copy 2 To be Filed with Employee's State, City, or Local Tax Return.  |                                      | 2013 OMB No. 1546-0008                   |           |
|---|--------------------------------------|--|-----------|
| a Employee's social security number   | 1 Wages, tips, other comp. 76,878.92 | 2 Federal income tax withheld            | 12,623.32 |
| b Employee's ID number  | 3 Social security wages 86,548.39    | 4 Social security tax withheld           | 5,366.11  |
| 59-6000390  | 5 Medicare wages and tips 86,548.39  | 6 Medicare tax withheld                  | 1,254.93  |
| c Employee's name, address, and ZIP code<br>City of North Miami<br>776 NE 125 STREET<br>NORTH MIAMI, FL 33161 |                                      |  |           |
| d Control number  |                                      |  |           |
| e Employee's name, address, and ZIP code<br>MERCY D NOEL<br>1040 SW 99 AVENUE<br>PEMBROKE PINES, FL 33025     |                                      |  |           |
| 7 Social security tips  | 8 Allocated tips 0.00                | 9  |           |
| 10 Dependent care benefits  | 11 Nonqualified plans                | 12a Code See Inst. for box 12<br>C 33.88 |           |
| 13 Statutory employee   | 14 Other                             | 12b Code<br>DD 11,511.61                 |           |
| Retirement plan<br>X  |                                      | 12c Code<br>G 2,600.00                   |           |
| Third-party sick pay  |                                      | 12d Code                                 |           |
| 15 State Employer's state ID #  | 16 State wages, tips, etc.           | 17 State income tax                      |           |
| 18 Local wages, tips, etc.  | 19 Local income tax                  | 20 Locality name                         |           |

Form W-2 Wage and Tax Statement

Dept. of the Treasury - IRS

Form 1040 Department of the Treasury—Internal Revenue Service (99) 2013 U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number
MERCY D NOEL

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
1212 NE 117TH STREET

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign
MIAMI FL 33161

Foreign country name Foreign province/state/county Foreign postal code
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child

Exemptions table with columns for dependent name, relationship, and age. Includes entries for CLAIRE NOEL (DAUGHTER), TERTULIEN NOEL (PARENT), and ANICEE NOEL (PARENT). Total number of exemptions claimed: 04.

Income table with columns for line number, description, and amount. Total income reported as 69,521.

Adjusted Gross Income table with columns for line number, description, and amount. Total adjusted gross income reported as 69,521.

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# EXHIBIT B

|   |   |  |
|---|---|--|
| <b>Copy B To be filed with Employee's FEDERAL Tax Return.</b>   |   | <b>2013</b> OMB No. 1545-0008              |
| a Employee's social security number   | 1 Wages, tips, other comp.<br>76,879.92   | 2 Federal income tax withheld<br>12,623.32 |
| b Employer's ID number<br>59-6000390  | 3 Social security wages<br>86,548.39  | 4 Social security tax withheld<br>5,366.11 |
| c Employer's name, address, and ZIP code<br>City of North Miami<br>776 NE 125 STREET<br>NORTH MIAMI, FL 33161 | 5 Medicare wages and tips<br>86,548.39  | 6 Medicare tax withheld<br>1,254.93        |
| d Control number  | e Employee's name, address, and ZIP code<br>MERCY D NOEL<br>1040 SW 99 AVENUE<br>PEMBROKE PINES, FL 33025 |  |
| 7 Social security tips  | 8 Allocated tips<br>0.00  | 9  |
| 10 Dependent care benefits  | 11 Nonqualified plans   | 12a Code See Inst. for box 12<br>C 33.88   |
| 13 Statutory employee   | 14 Other  | 12b Code<br>DD 11,511.81                   |
| Retirement plan<br>X  |   | 12c Code<br>G 2,600.00                     |
| Third-party sick pay  |   | 12d Code                                   |
| 16 State Employer's state ID #  | 18 Local wages, tips, etc.  | 17 State income tax                        |
| 18 Local wages, tips, etc.  | 19 Local income tax   | 20 Locality name                           |

Form W-2 Wage and Tax Statement  
This information is being furnished to the Internal Revenue Service.

Dept. of the Treasury - IRS  
41-1628001

|   |   |  |
|---|---|--|
| <b>Copy 2 To be Filed with Employee's State, City or Local Tax Return.</b>                                    |   | <b>2013</b> OMB No. 1545-0008              |
| a Employee's social security number   | 1 Wages, tips, other comp.<br>76,879.92   | 2 Federal income tax withheld<br>12,623.32 |
| b Employer's ID number<br>59-6000390  | 3 Social security wages<br>86,548.39  | 4 Social security tax withheld<br>5,366.11 |
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| d Control number  | e Employee's name, address, and ZIP code<br>MERCY D NOEL<br>1040 SW 99 AVENUE<br>PEMBROKE PINES, FL 33025 |  |
| 7 Social security tips  | 8 Allocated tips<br>0.00  | 9  |
| 10 Dependent care benefits  | 11 Nonqualified plans   | 12a Code See Inst. for box 12<br>C 33.88   |
| 13 Statutory employee   | 14 Other  | 12b Code<br>DD 11,511.81                   |
| Retirement plan<br>X  |   | 12c Code<br>G 2,600.00                     |
| Third-party sick pay  |   | 12d Code                                   |
| 16 State Employer's state ID #  | 18 Local wages, tips, etc.  | 17 State income tax                        |
| 18 Local wages, tips, etc.  | 19 Local income tax   | 20 Locality name                           |

Form W-2 Wage and Tax Statement

Dept. of the Treasury - IRS

|   |   |  |
|---|---|--|
| <b>Copy C for Employee's Records</b>  |   | <b>2013</b> OMB No. 1545-0008              |
| a Employee's social security number   | 1 Wages, tips, other comp.<br>76,879.92   | 2 Federal income tax withheld<br>12,623.32 |
| b Employer's ID number<br>59-6000390  | 3 Social security wages<br>86,548.39  | 4 Social security tax withheld<br>5,366.11 |
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| d Control number  | e Employee's name, address, and ZIP code<br>MERCY D NOEL<br>1040 SW 99 AVENUE<br>PEMBROKE PINES, FL 33025 |  |
| 7 Social security tips  | 8 Allocated tips<br>0.00  | 9  |
| 10 Dependent care benefits  | 11 Nonqualified plans   | 12a Code See Inst. for box 12<br>C 33.88   |
| 13 Statutory employee   | 14 Other  | 12b Code<br>DD 11,511.81                   |
| Retirement plan<br>X  |   | 12c Code<br>G 2,600.00                     |
| Third-party sick pay  |   | 12d Code                                   |
| 16 State Employer's state ID #  | 18 Local wages, tips, etc.  | 17 State income tax                        |
| 18 Local wages, tips, etc.  | 19 Local income tax   | 20 Locality name                           |

Form W-2 Wage and Tax Statement  
This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.

Dept. of the Treasury - IRS  
41-1628001

|   |   |  |
|---|---|--|
| <b>Copy 2 To be Filed with Employee's State, City, or Local Tax Return.</b>                                   |   | <b>2013</b> OMB No. 1545-0008              |
| a Employee's social security number   | 1 Wages, tips, other comp.<br>76,879.92   | 2 Federal income tax withheld<br>12,623.32 |
| b Employer's ID number<br>59-6000390  | 3 Social security wages<br>86,548.39  | 4 Social security tax withheld<br>5,366.11 |
| c Employer's name, address, and ZIP code<br>City of North Miami<br>776 NE 125 STREET<br>NORTH MIAMI, FL 33161 | 5 Medicare wages and tips<br>86,548.39  | 6 Medicare tax withheld<br>1,254.93        |
| d Control number  | e Employee's name, address, and ZIP code<br>MERCY D NOEL<br>1040 SW 99 AVENUE<br>PEMBROKE PINES, FL 33025 |  |
| 7 Social security tips  | 8 Allocated tips<br>0.00  | 9  |
| 10 Dependent care benefits  | 11 Nonqualified plans   | 12a Code See Inst. for box 12<br>C 33.88   |
| 13 Statutory employee   | 14 Other  | 12b Code<br>DD 11,511.81                   |
| Retirement plan<br>X  |   | 12c Code<br>G 2,600.00                     |
| Third-party sick pay  |   | 12d Code                                   |
| 16 State Employer's state ID #  | 18 Local wages, tips, etc.  | 17 State income tax                        |
| 18 Local wages, tips, etc.  | 19 Local income tax   | 20 Locality name                           |

Form W-2 Wage and Tax Statement

Dept. of the Treasury - IRS

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# EXHIBIT C

**EXHIBIT A**  
**FACT INFORMATION SHEET FOR INDIVIDUALS**  
Form 1.977 (a)

Full Legal Name: Mercy D. Noel  
 Nicknames or Aliases: N/A  
 Residence Address: 1212 NE 117 ST. MIAMI FL 33161  
 Mailing Address (If Different): SAME  
 Telephone Numbers: (Home) (786) 251-2269 (Business) (786) 251-2269  
 Name of Employer: CITY OF NORTH MIAMI  
 Address of Employer: 700 NE 124 ST. MIAMI FL 33161  
 Position or Job Description: POLICE OFFICER  
 Rate of Pay: \$ 32.92 per Hour. Average Paycheck: \$ 691.51 per WEEK  
 Average Commissions or Bonuses: \$ 0.00 per —  
 Commissions or Bonuses are Based on: 0.00  
 Other Personal Income: \$ 0.00 from —

(Explain details on back of this sheet or on an additional sheet, if necessary.)  
 Social Security Number: [REDACTED] Birth Date: 03/16/68

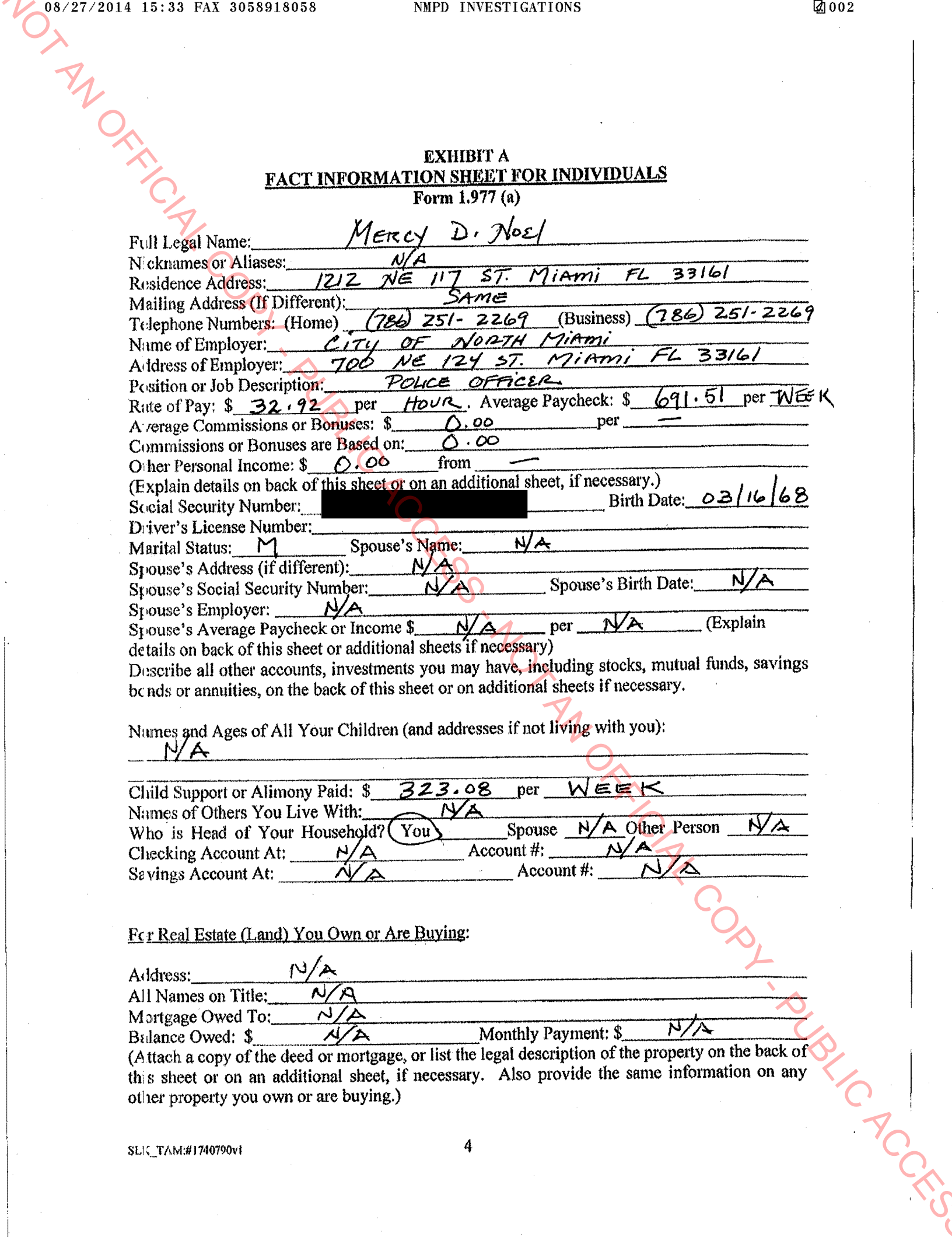
Driver's License Number: —  
 Marital Status: M Spouse's Name: N/A  
 Spouse's Address (if different): N/A  
 Spouse's Social Security Number: N/A Spouse's Birth Date: N/A  
 Spouse's Employer: N/A  
 Spouse's Average Paycheck or Income \$ N/A per N/A (Explain details on back of this sheet or additional sheets if necessary)

Describe all other accounts, investments you may have, including stocks, mutual funds, savings bonds or annuities, on the back of this sheet or on additional sheets if necessary.

Names and Ages of All Your Children (and addresses if not living with you):  
N/A

Child Support or Alimony Paid: \$ 323.08 per WEEK  
 Names of Others You Live With: N/A  
 Who is Head of Your Household? You Spouse N/A Other Person N/A  
 Checking Account At: N/A Account #: N/A  
 Savings Account At: N/A Account #: N/A

For Real Estate (Land) You Own or Are Buying:  
 Address: N/A  
 All Names on Title: N/A  
 Mortgage Owed To: N/A  
 Balance Owed: \$ N/A Monthly Payment: \$ N/A  
 (Attach a copy of the deed or mortgage, or list the legal description of the property on the back of this sheet or on an additional sheet, if necessary. Also provide the same information on any other property you own or are buying.)



For All Motor Vehicles You Own or Are Buying:

Year/Make/Model: N/A Color: N/A  
 Vehicle ID #: N/A Tag #: N/A Mileage: \_\_\_\_\_  
 Names on Title: N/A Present Value: \$ N/A  
 Loan Owed To: N/A  
 Balance on Loan: \$ N/A Monthly Payment: \$ N/A

(List all other automobiles, as well as other vehicles, such as boats, motorcycles, bicycles, or aircraft, on the back of this sheet or on an additional sheet, if necessary.)

Have you given, sold, loaned, or transferred any real or personal property worth more than \$100 to any person in the last year? NO. If your answer is "yes," describe the property and sale price, and give the name and address of the person who received the property.

Does Anyone Owe You Money? No  
Amount Owed: \$ 0.00 Name and Address of Person Owning Money: \_\_\_\_\_

Reason Money is Owed: \_\_\_\_\_

Please Attach Copies of the Following:

- a. Your last pay stub
- b. Your last 3 statements for each bank, savings, credit union, or other financial account
- c. Your motor vehicle registrations and titles
- d. Any deeds or titles to any real or personal property you own or are buying, or leases to property you are renting
- e. Your financial statements, loan applications, or lists of assets and liabilities submitted to any person or entity within the last 3 years.
- f. Your last 2 income tax returns filed.

UNDER PENALTY OF PERJURY, I SWEAR OR AFFIRM THAT THE FOREGOING ANSWERS ARE TRUE AND COMPLETE.

  
 \_\_\_\_\_  
 JUDGMENT DEBTOR

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# EXHIBIT "D"

For the year Jan 1 - Dec 31, 2012, or other tax year beginning 2012, ending 2012

Your first name and initial: **Linda** Last name: **Joseph** Your social security number: [REDACTED]

If a joint return, spouse's first name and initial: [REDACTED] Last name: [REDACTED] Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. **12350 NW 15 Avenue** Apartment no. [REDACTED]

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Miami FL 33161**

Foreign country name: [REDACTED] Foreign province/state/county: [REDACTED] Foreign postal code: [REDACTED]

**Presidential Election Campaign**  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status**

1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above & full name here.  
 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.  
 5  Qualifying widow(er) with dependent child

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a.  
 b  Spouse

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax or (see instrs) |
|----------------|-----------|--|-------------------------------------|--|
| Camerin        | Noel      | [REDACTED]                             | Son                                 | <input checked="" type="checkbox"/>  |

Boxes checked on 6a and 6b: 1  
 No. of children on 6c who:  
 • lived with you: 1  
 • did not live with you due to divorce or separation (see instrs): 0  
 Dependents on 6c not entered above: 0  
 Add numbers on lines above: 2

d Total number of exemptions claimed: 2

**Income**

|     |   |     |        |
|-----|---|-----|--------|
| 7   | Wages, salaries, tips, etc. Attach Form(s) W-2  | 7   |        |
| 8a  | Taxable interest. Attach Schedule B if required   | 8a  |        |
| 8b  | Tax-exempt interest. Do not include on line 8a  | 8b  |        |
| 9a  | Ordinary dividends. Attach Schedule B if required   | 9a  |        |
| 9b  | Qualified dividends   | 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  | 14,922 |
| 13  | Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here <input type="checkbox"/>      | 13  |        |
| 14  | Other gains or (losses). Attach Form 4797   | 14  |        |
| 15a | IRA distributions   | 15a |        |
| 15b | Taxable amount  | 15b |        |
| 16a | Pensions and annuities  | 16a |        |
| 16b | Taxable amount  | 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 | Social security benefits  | 20a |        |
| 20b | Taxable amount  | 20b |        |
| 21  | Other income  | 21  | 0      |
| 22  | Combine the amounts in the far right column for lines 7 through 21. This is your total income | 22  | 14,922 |

**Adjusted Gross Income**

|     |  |     |        |
|-----|--|-----|--------|
| 23  | Educator expenses  | 23  |        |
| 24  | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24  |        |
| 25  | Health savings account deduction. Attach Form 8889   | 25  |        |
| 26  | Moving expenses. Attach Form 3903  | 26  |        |
| 27  | Deductible part of self-employment tax. Attach Schedule SE   | 27  | 1,054  |
| 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  | Tuition and fees. Attach Form 8917   | 34  |        |
| 35  | Domestic production activities deduction. Attach Form 8903   | 35  |        |
| 36  | Add lines 23 through 35  | 36  | 1,054  |
| 37  | Subtract line 36 from line 22. This is your adjusted gross income  | 37  | 13,868 |

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits, and lines 56-61 for Other Taxes.

Standard Deduction for - People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$5,950. Married filing jointly or Qualifying widow(er), \$11,900. Head of household, \$8,700.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-61 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-72 for Payments.

Refund

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes line 76 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [ ] No. Designee's name: NADINE OLMANN, Phone no.: (305) 215-6561, Personal identification number (PIN): 17821

Sign Here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature: NADINE OLMANN, Date: [ ], Your occupation: Restaurant Manager, Daytime phone number: [ ], Spouse's signature: [ ], Date: [ ], Spouse's occupation: [ ], If the IRS sent you an Identify Protection PIN, enter it here (see instrs): [ ]

Paid Preparer Use Only

Print/Type preparer's name: NADINE OLMANN, Preparer's signature: NADINE OLMANN, Date: [ ], Check self-employed: [ ], PTIN: P00547820, Firm's name: YOUR TAX CPA LLC, Firm's address: 1100 NE 125 STE 108, NORTH MIAMI, FL 33161, Firm's EIN: 22-3891553, Phone no.: (305) 215-6561

Part II Taxpayers With a Child

Child 1 Child 2 Child 3

Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

8 Child's name . . . . . Camerin

9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? . . . . .  Yes  No  Yes  No  Yes  No

10 Is either of the following true?
• The child is unmarried, or
• The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund) . . . . .  Yes  No  Yes  No  Yes  No

11 Did the child live with the taxpayer in the United States for over half of the year? See the Instructions before answering . . . . .  Yes  No  Yes  No  Yes  No

12 Was the child (at the end of 2012) -
• Under age 19 and younger than the taxpayer (or the taxpayer's spouse if the taxpayer files jointly),
• Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse if the taxpayer files jointly), or
• Any age and permanently and totally disabled? . . . . .  Yes  No  Yes  No  Yes  No
▶ If you checked 'Yes' on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked 'No' on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.

13 a Could any other person check 'Yes' on lines 9, 10, 11, and 12 for the child? . . . . .  Yes  No  Yes  No  Yes  No

▶ If you checked 'No' on line 13a, go to line 14. Otherwise, go to line 13b.

b Enter the child's relationship to the other person(s) . . . . .

c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering . . . . .  Yes  No  Yes  No  Yes  No  Don't know  Don't know  Don't know

▶ If you checked 'Yes' on line 13c, go to line 14. If you checked 'No,' the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked 'Don't know,' explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.

14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering . . . . .  Yes  No  Yes  No  Yes  No

▶ If you checked 'No' on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked 'Yes' on line 14, continue.

15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2012? See Pub 596 for the limit . . . . .  Yes  No

▶ If you checked 'No' on line 15, stop; the taxpayer cannot take the EIC. If you checked 'Yes' on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub 596 to see if Form 8862 must be filed. Go to line 20.

Note. If you checked 'No' on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked 'Don't know' on line 13c and the taxpayer is not taking the EIC based on this child.

Table with 3 columns (Child 1, Child 2, Child 3) and multiple rows for questions 8-15. Contains checkboxes for Yes/No/Don't know and a shaded area at the bottom.

**SCHEDULE C-EZ**  
**(Form 1040)**

**Net Profit From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2012**

Department of the Treasury  
Internal Revenue Service (99)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
Attach to Form 1040, 1040NR, or 1041. See instructions.

Attachment  
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Linda Joseph

**Part I** General Information

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file Form 4582, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

|  |   |
|--|---|
| <b>A</b> Principal business or profession, including product or service<br><u>Service</u>  | <b>B</b> Enter business code<br>722300                              |
| <b>C</b> Business name. If no separate business name, leave blank.   | <b>D</b> Enter your EIN (see instructions)                          |
| <b>E</b> Business address (including suite or room number). Address not required if same as on page 1 of your tax return.<br>12350 NW 15 Avenue<br>City, town or post office, state, and ZIP code<br>Miami, FL 33161 |   |
| <b>F</b> Did you make any payments in 2012 that would require you to file Form(s) 1099 (see the Schedule C Instructions) . . . . .   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>G</b> If 'Yes,' did you or will you file all required Forms 1099? . . . . .   | <input type="checkbox"/> Yes <input type="checkbox"/> No            |

**Part II** Figure Your Net Profit

|   |   |         |
|---|---|---------|
| <b>1</b> Gross receipts. <b>Caution.</b> If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1 and check here . . . . .   | 1 | 17,322. |
| <b>2</b> Total expenses (see instructions). If more than \$5,000, you must use Schedule C . . . . .   | 2 | 2,400.  |
| <b>3</b> Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 . . . . . | 3 | 14,922. |

**Part III** Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) \_\_\_\_\_

**5** Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**6** Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No

**7** Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No

**8 a** Do you have evidence to support your deduction? . . . . .  Yes  No

**b** If 'Yes,' is the evidence written? . . . . .  Yes  No

**Part III Taxpayers Without a Qualifying Child**

16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub 596.)

Yes  No

▶ If you checked 'No' on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.

17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2012? See the instructions before answering

Yes  No

▶ If you checked 'No' on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.

18 Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2012? If the taxpayer's filing status is married filing jointly, check 'No.'

Yes  No

▶ If you checked 'Yes' on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.

19 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2012? See Pub 596 for the limit

Yes  No

▶ If you checked 'No' on line 19, stop; the taxpayer cannot take the EIC. If you checked 'Yes' on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub 596 to find out if Form 8862 must be filed. Go to line 20.

**Part IV Due Diligence Requirements**

20 Did you complete Form 8867 based on information provided by the taxpayer or reasonably obtained by you?

Yes  No

21 Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?

Yes  No

22 If any qualifying child was not the taxpayer's son or daughter, did you ask why the parents were not claiming the child and document the answer?

Yes  No  
 Does not apply

23 If the answer to question 13a is 'Yes' (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child?

Yes  No  
 Does not apply

24 Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering

Yes  No  
 Does not apply

To comply with the EIC knowledge requirement, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.

Yes  No  
 Does not apply

25 Did you document the additional questions you asked and your client's answers?

Yes  No  
 Does not apply

BAA

26 Which documents below, if any, did you rely on to determine EIC eligibility for the qualifying child(ren) listed on Schedule EIC? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

- a No qualifying child
- b School records or statement
- c Landlord or property management statement
- d Health care provider statement
- e Medical records
- f Child care provider records
- g Placement agency statement
- h Social service records or statement
- i Place of worship statement
- j Indian tribal official statement
- k Employer statement
- l Other (specify) ▼
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- m Did not rely on any documents, but made notes in file
- n Did not rely on any documents

Disability of Qualifying Child(ren)

- o No disabled child
- p Doctor statement
- q Other health care provider statement
- r Social services agency or program statement
- s Other (specify) ▼
- \_\_\_\_\_
- \_\_\_\_\_
- t Did not rely on any documents, but made notes in file
- u Did not rely on any documents

27 If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

Documents or Other Information

- a No Schedule C
- b Business license
- c Forms 1099
- d Records of gross receipts provided by taxpayer
- e Taxpayer summary of income
- f Records of expenses provided by taxpayer
- g Taxpayer summary of expenses
- h Bank statements
- i Reconstruction of income and expenses
- j Other (specify) ▼
- \_\_\_\_\_
- \_\_\_\_\_
- k Did not rely on any documents, but made notes in file
- l Did not rely on any documents

► You have complied with all the due diligence requirements if you:

- 1 Completed the actions described on lines 20 and 21 and checked 'Yes' on those lines.
- 2 Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked 'Yes' (or 'Does not apply') on those lines.
- 3 Submit Form 8867 in the manner required, and
- 4 Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention*:
  - a Form 8867, Paid Preparer's Earned Income Credit Checklist,
  - b The EIC worksheet(s) or your own worksheet(s),
  - c Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
  - d A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
  - e A record of any additional questions you asked and your client's answers.

► If you checked 'No' on line 20, 21, 22, 23, 24, or 25, you have not complied with all the due diligence requirements and may have to pay a \$500 penalty for each failure to comply.

Statement of Insolvency

2012

Name(s) Shown on Return

Linda Joseph

Social Security No.

[REDACTED]

Part I Debt Cancellation Information

1 Debt Cancellation Information:

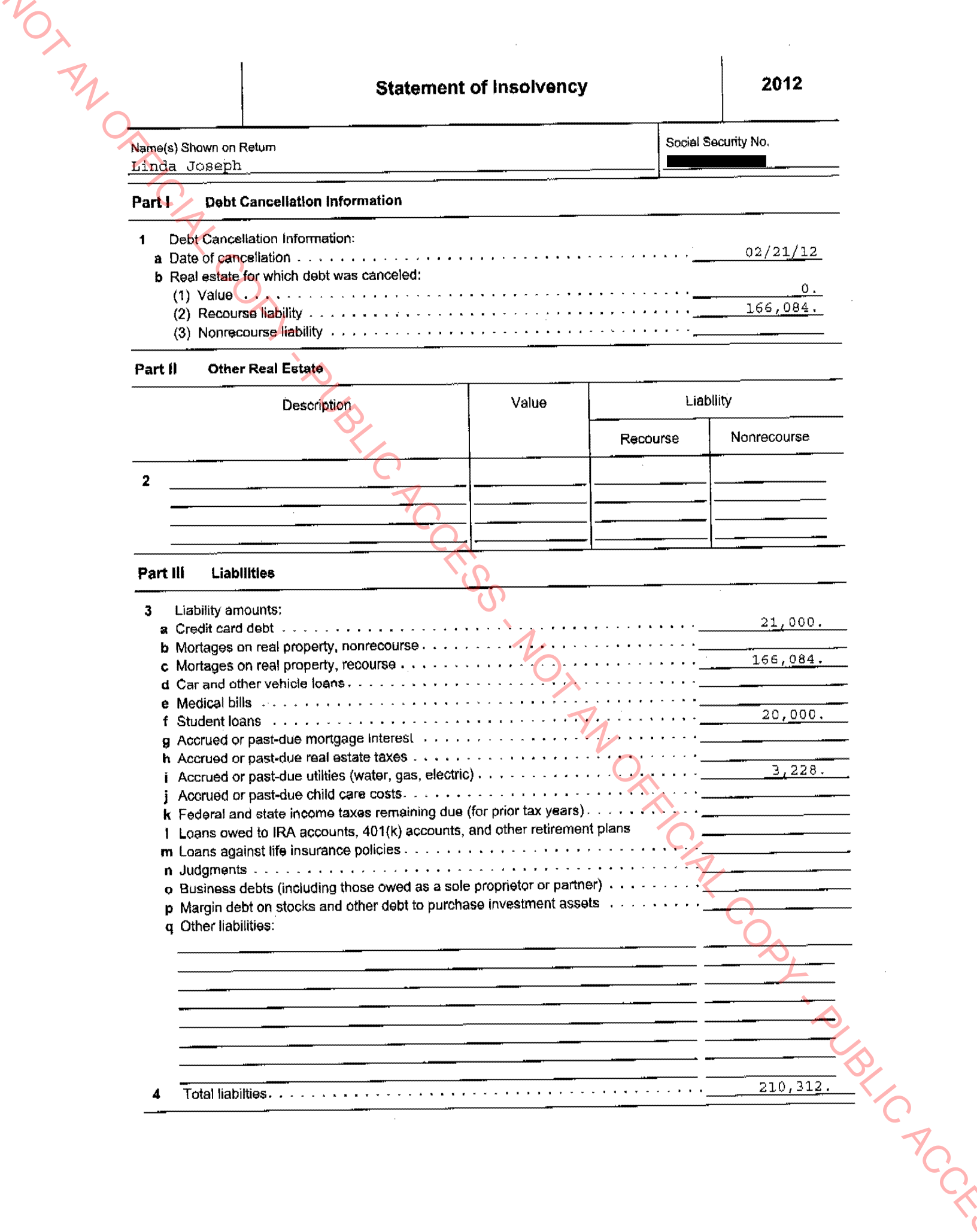
- a Date of cancellation . . . . . 02/21/12
- b Real estate for which debt was canceled:
  - (1) Value . . . . . 0.
  - (2) Recourse liability . . . . . 166,084.
  - (3) Nonrecourse liability . . . . .

Part II Other Real Estate

| Description | Value | Liability |             |
|-------------|-------|-----------|-------------|
|             |       | Recourse  | Nonrecourse |
| 2           |       |           |             |
|             |       |           |             |
|             |       |           |             |
|             |       |           |             |

Part III Liabilities

- 3 Liability amounts:
  - a Credit card debt . . . . . 21,000.
  - b Mortgages on real property, nonrecourse . . . . .
  - c Mortgages on real property, recourse . . . . . 166,084.
  - d Car and other vehicle loans . . . . .
  - e Medical bills . . . . .
  - f Student loans . . . . . 20,000.
  - g Accrued or past-due mortgage interest . . . . .
  - h Accrued or past-due real estate taxes . . . . .
  - i Accrued or past-due utilities (water, gas, electric) . . . . . 3,228.
  - j Accrued or past-due child care costs . . . . .
  - k Federal and state income taxes remaining due (for prior tax years) . . . . .
  - l Loans owed to IRA accounts, 401(k) accounts, and other retirement plans . . . . .
  - m Loans against life insurance policies . . . . .
  - n Judgments . . . . .
  - o Business debts (including those owed as a sole proprietor or partner) . . . . .
  - p Margin debt on stocks and other debt to purchase investment assets . . . . .
  - q Other liabilities:
    - \_\_\_\_\_
    - \_\_\_\_\_
    - \_\_\_\_\_
    - \_\_\_\_\_
    - \_\_\_\_\_
    - \_\_\_\_\_
    - \_\_\_\_\_
- 4 Total liabilities . . . . . 210,312.

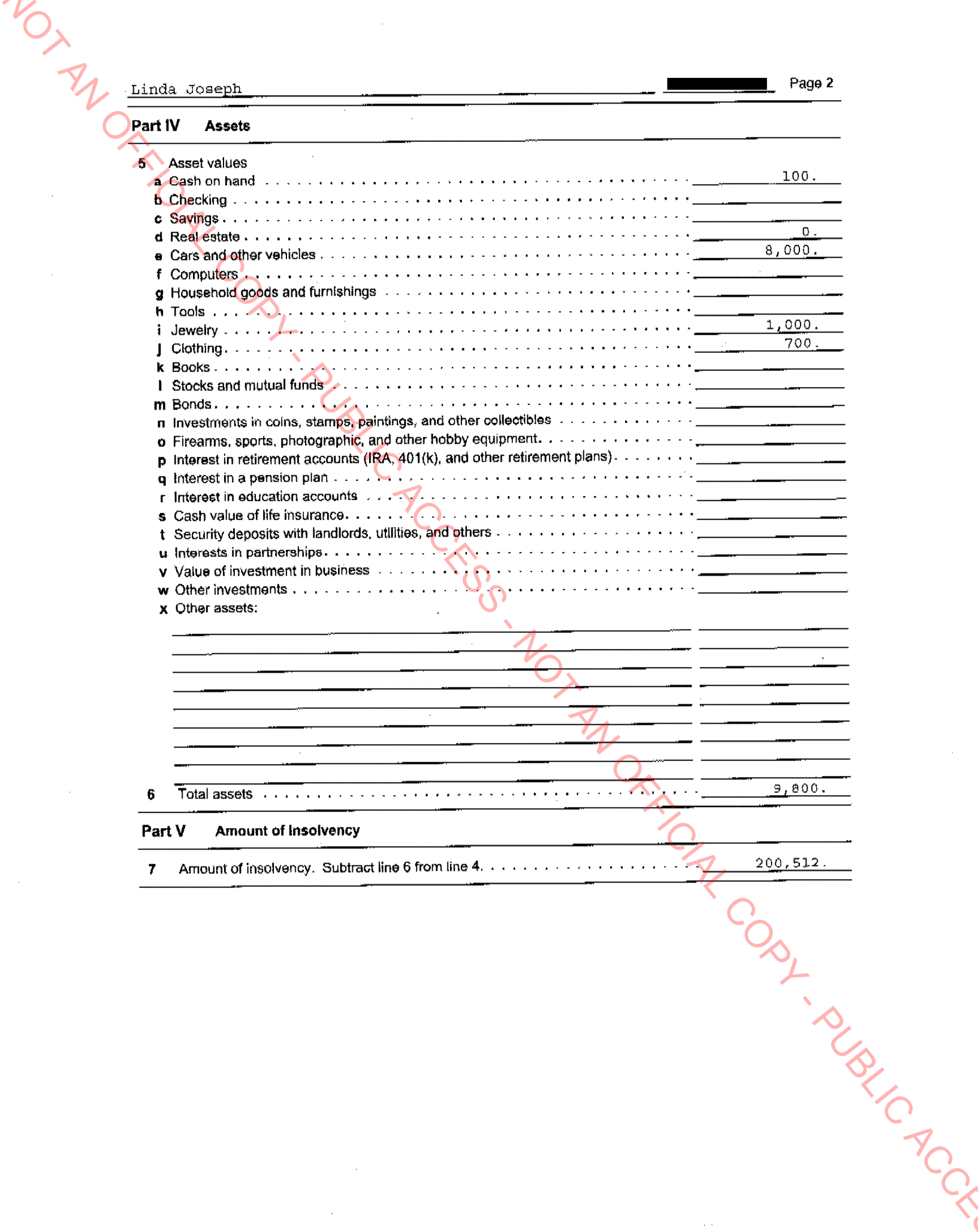


Part IV Assets

|   |   |        |
|---|---|--------|
| 5 | Asset values  |        |
| a | Cash on hand  | 100.   |
| b | Checking  |        |
| c | Savings   |        |
| d | Real estate   | 0.     |
| e | Cars and other vehicles   | 8,000. |
| f | Computers   |        |
| g | Household goods and furnishings   |        |
| h | Tools   |        |
| i | Jewelry   | 1,000. |
| j | Clothing  | 700.   |
| k | Books   |        |
| l | Stocks and mutual funds   |        |
| m | Bonds   |        |
| n | Investments in coins, stamps, paintings, and other collectibles           |        |
| o | Firearms, sports, photographic, and other hobby equipment                 |        |
| p | Interest in retirement accounts (IRA, 401(k), and other retirement plans) |        |
| q | Interest in a pension plan  |        |
| r | Interest in education accounts  |        |
| s | Cash value of life insurance  |        |
| t | Security deposits with landlords, utilities, and others                   |        |
| u | Interests in partnerships   |        |
| v | Value of investment in business   |        |
| w | Other investments   |        |
| x | Other assets:   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
|   |   |        |
| 6 | Total assets  | 9,800. |

Part V Amount of Insolvency

|   |  |          |
|---|--|----------|
| 7 | Amount of insolvency. Subtract line 6 from line 4. | 200,512. |
|---|--|----------|



**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

Information about Schedule SE and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040)  
Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)

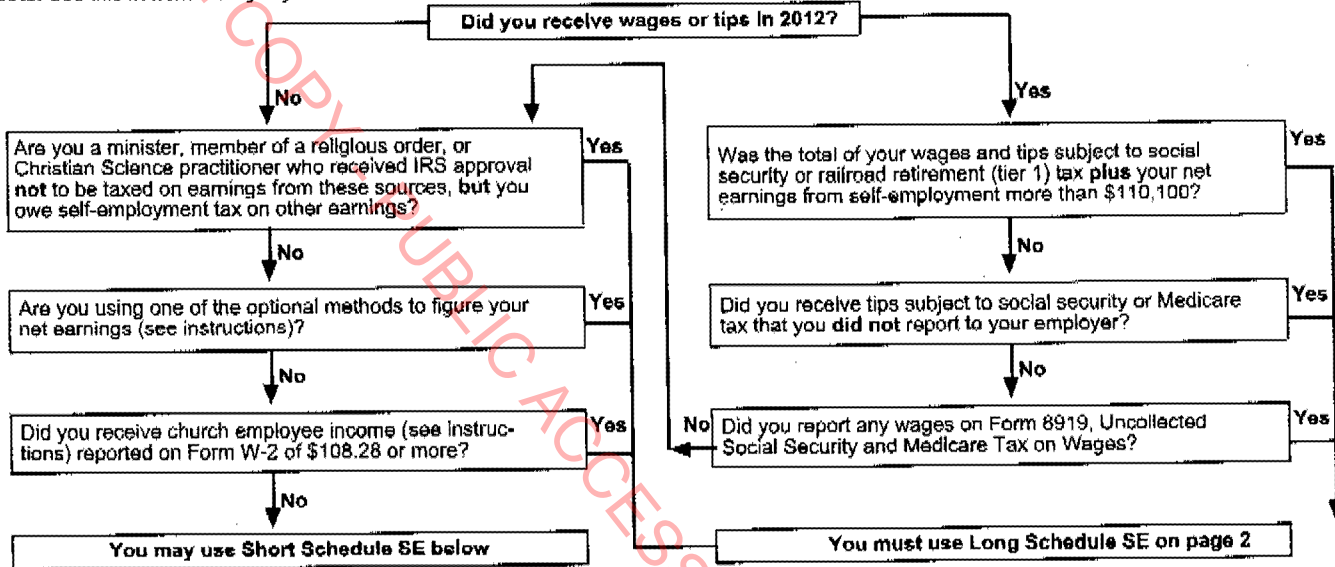
Linda Joseph

Social security number of person  
with self-employment income ▶

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, in the instructions.



**Section A – Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

|  |            |         |
|--|------------|---------|
| <b>1 a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .   | <b>1 a</b> |         |
| <b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y . . . . .   | <b>1 b</b> |         |
| <b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .                      | <b>2</b>   | 14,922. |
| <b>3</b> Combine lines 1a, 1b, and 2 . . . . .   | <b>3</b>   | 14,922. |
| <b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b . . . . .   | <b>4</b>   | 13,780. |
| <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.   |            |         |
| <b>5 Self-employment tax.</b> If the amount on line 4 is:<br>• \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 58, or Form 1040NR, line 54.<br>• More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result.<br>Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54 . . . . . | <b>5</b>   | 1,833.  |
| <b>6 Deduction for employer-equivalent portion of self-employment tax.</b> If the amount on line 5 is:<br>• \$14,643.30 or less, multiply line 5 by 57.51% (.5751)<br>• More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result.<br>Enter the result here and on Form 1040, line 27 or Form 1040NR, line 27 . . . . .                                  | <b>6</b>   | 1,054.  |

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

Schedule SE (Form 1040) 2012

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Earned Income Credit**  
**Qualifying Child Information**

▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **43**

Name(s) shown on return

Linda Joseph

Your social security number

[REDACTED]

**Before you begin:**

- See the Instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, 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!**

- 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   |
|--|---|---|---|
| <b>1 Child's name</b><br><br>If you have more than three qualifying children, you only have to list three to get the maximum credit. . . . .   | First name Last name<br><u>Camerin Noel</u>   | First name Last name  | First name Last name  |
| <b>2 Child's SSN</b><br>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 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. | [REDACTED]  |   |   |
| <b>3 Child's year of birth</b>   | Year <u>2000</u><br><i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | Year _____<br><i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | Year _____<br><i>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> |
| <b>4 a</b> Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)? . . . . .   | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. Go to line 4b.  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. Go to line 4b.  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. Go to line 4b.  |
| <b>b</b> Was the child permanently and totally disabled during any part of 2012? . . . . .   | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. The child is not a qualifying child.  | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. The child is not a qualifying child.                                    | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. The child is not a qualifying child.                                    |
| <b>5 Child's relationship to you</b><br>(for example, son, daughter, grandchild, niece, nephew, foster child, etc) . . . . .   | <u>Son</u>  |   |   |
| <b>6 Number of months child lived with you in the United States during 2012</b><br><br>• If the child lived with you for more than half of 2012 but less than 7 months, enter '7'.<br><br>• If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter '12' . . . . .   | <u>12</u> months<br>Do not enter more than 12 months.   | _____ months<br>Do not enter more than 12 months.   | _____ months<br>Do not enter more than 12 months.   |

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

Schedule EIC (Form 1040A or 1040) 2012

**SCHEDULE 8812**  
**(Form 1040A or 1040)**

**Child Tax Credit**

OMB No. 1545-0074

**2012**

Department of the Treasury  
Internal Revenue Service (99)

► Attach to Form 1040, Form 1040A, or Form 1040NR.  
► Information about Schedule 8812 and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040)

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

Linda Joseph

**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**

**CAUTION!** Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

**A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**Note.** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here.

**Part II Additional Child Tax Credit Filers**

|   |  |            |          |         |
|---|--|------------|----------|---------|
| <b>1</b>  | <b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).<br><b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).<br><b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). |            | <b>1</b> | 1,000.  |
| If you used Pub 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.   |  |            |          |         |
| <b>2</b>  | Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48   |            | <b>2</b> | 0.      |
| <b>3</b>  | Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit.   |            | <b>3</b> | 1,000.  |
| <b>4 a</b>  | Earned income (see separate instructions)  | <b>4 a</b> |          | 13,868. |
| <b>b</b>  | Nontaxable combat pay (see separate instrs)  | <b>4 b</b> |          |         |
| <b>5</b>  | Is the amount on line 4a more than \$3,000?<br><input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.<br><input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result  | <b>5</b>   |          | 10,868. |
| <b>6</b>  | Multiply the amount on line 5 by 15% (.15) and enter the result  |            | <b>6</b> | 1,630.  |
| <b>Next.</b> Do you have three or more qualifying children?<br><input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.<br><input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. |  |            |          |         |

**Part III Certain Filers Who Have Three or More Qualifying Children**

7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions . . . . .

7

8 **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code 'UT' and entered on line 60.

8

**1040A filers:** Enter -0-.

**1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code 'UT' and entered on line 59.

9

9 Add lines 7 and 8 . . . . .

10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.

10

**1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and Tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).

**1040NR filers:** Enter the amount from Form 1040NR, line 65.

11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . .

11

12 Enter the larger of line 6 or line 11 . . . . .

12

Next, enter the smaller of line 3 or line 12 on line 13.

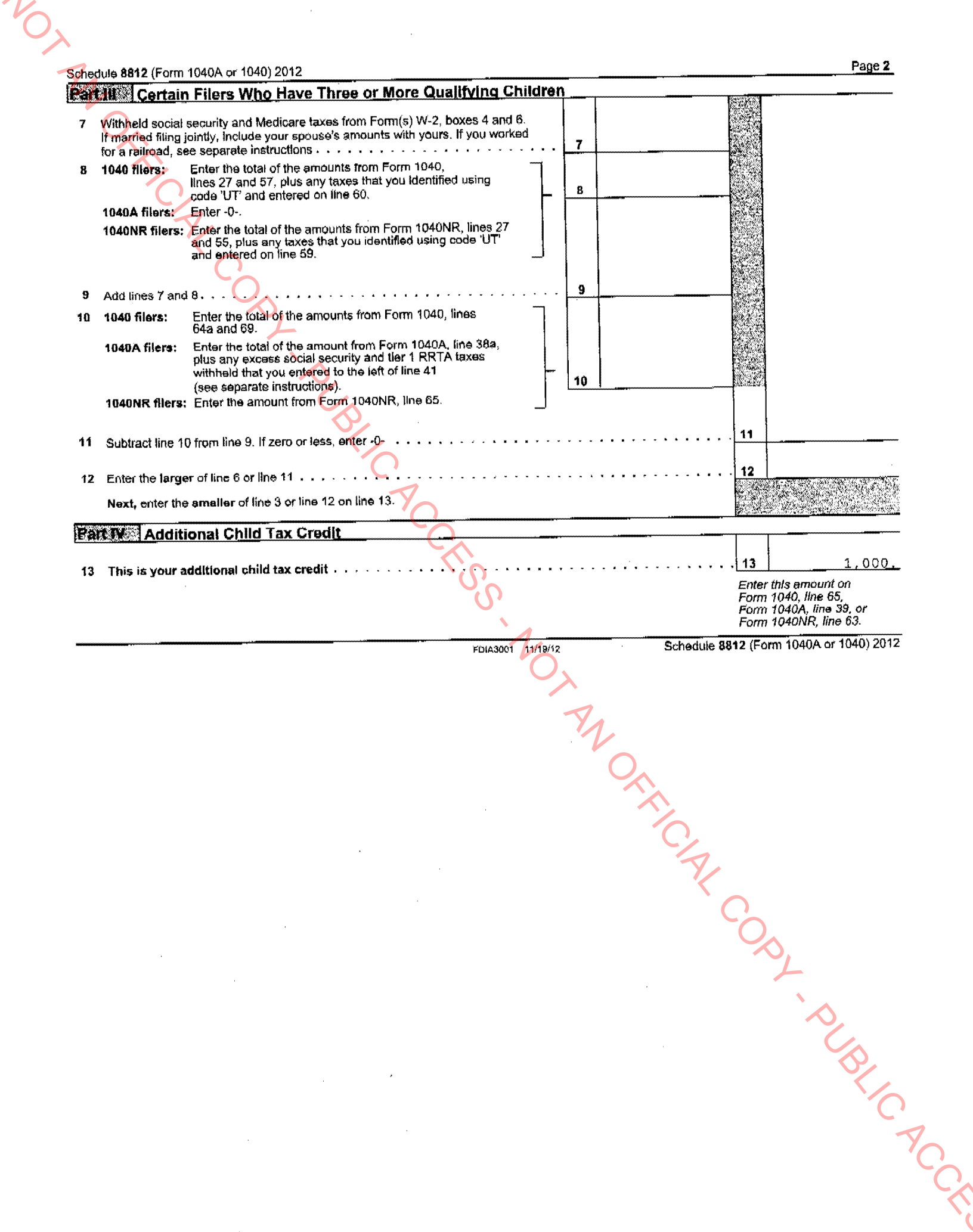
**Part IV Additional Child Tax Credit**

13 This is your additional child tax credit . . . . .

13

1,000.

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.



Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

Attach this form to your income tax return.

Name shown on return

Identifying number

Linda Joseph

Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

- a Discharge of indebtedness in a title 11 case
b Discharge of indebtedness to the extent insolvent (not in a title 11 case)
c Discharge of qualified farm indebtedness
d Discharge of qualified real property business indebtedness
e Discharge of qualified principal residence indebtedness

2 Total amount of discharged indebtedness excluded from gross income 2 166,084

3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? Yes No

Part II Reduction of Tax Attributes You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

Table with 13 rows for tax attribute reductions (4-13) and columns for amount excluded.

Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded \$ from its gross income for the tax year beginning and ending

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of (State of incorporation)

Note: You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

### Paid Preparer's Earned Income Credit Checklist

Department of the Treasury  
Internal Revenue Service

- ▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.
- ▶ Information about Form 8867 and its separate instructions is at [www.irs.gov/form8867](http://www.irs.gov/form8867).

Taxpayer name(s) shown on return

Taxpayer's social security number

Linda Joseph

For the definitions of the following terms, see Pub 596.

- Investment Income
- Qualifying Child
- Earned Income
- Full-time Student

#### Part I All Taxpayers

1 Enter preparer's name and PTIN ▶ NADINE OLMANN  
P00547820

2 Is the taxpayer's filing status married filing separately?  Yes  No  
▶ If you checked 'Yes' on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering  Yes  No  
▶ If you checked 'No' on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)?  Yes  No  
▶ If you checked 'Yes' on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer a nonresident alien for any part of 2012?  Yes  No  
▶ If you checked 'Yes' on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly?  Yes  No  
▶ If you checked 'Yes' on line 5a and 'No' on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

6 Is the taxpayer's investment income more than \$3,200? See Rule 6 in Pub 596 before answering  Yes  No  
▶ If you checked 'Yes' on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a **qualifying child** of another person for 2012? If the taxpayer's filing status is married filing jointly, check 'No.' Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub 596 before answering  Yes  No  
▶ If you checked 'Yes' on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

BAA For Paperwork Reduction Act Notice, see Instructions.

Form 8867 (2012)

**Supporting Statement of:**

Canceled Debt Worksheet (12350 NW 15 Avenue) -- Statement of Insolvency/Line 3i

| Description | Amount          |
|-------------|-----------------|
| Water       | 400.00          |
| Gas         | 1,020.00        |
| FPL         | 1,808.00        |
| Total       | <u>3,228.00</u> |

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### Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in IRS e-file

LINDA JOSEPH

Taxpayer name

12350 NW 15 AVENUE

Taxpayer address (optional)

MIAMI FL 33161

- 1  Your federal income tax return for 2012 was filed electronically with the Philadelphia Submission Processing Center. The electronic filing services were provided by YOUR TAX CPA LLC
- 2  Your return was accepted on 02/26/2013 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Declaration Control Number (DCN) assigned to your return is 00-659396-00038-3
- 3  Your return was accepted on \_\_\_\_\_ Allow 4-6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
- 4  Your electronic funds withdrawal payment was accepted.
- 5  Your electronic funds withdrawal payment was not accepted. You must pay the balance due by the prescribed due date. You may see your payment options in the 'If You Owe Tax' section.
- 6  Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_ The Declaration Control Number (DCN) assigned to your extension is \_\_\_\_\_

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

#### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

#### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on 'Where's My Refund?' to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20

Your first name and initial Linda Last name Joseph Your social security number [REDACTED]

If a joint return, spouse's first name and initial Linda Last name Joseph Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see Instructions. 12350 NW 15 Avenue Apt. no. [REDACTED]

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Miami FL 33161

Foreign country name Foreign province/state/county Foreign postal code

Filing Status 1 [ ] Single 2 [ ] Married filing jointly (even if only one had income) 3 [ ] Married filing separately. Enter spouse's SSN above and full name here. 4 [X] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 [ ] Qualifying widow(er) with dependent child

Check only one box.

Exemptions 6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a. 6b [ ] Spouse

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit (see instructions). Row 1: Camerin, Noel, [REDACTED], Son, [X]

d Total number of exemptions claimed 2

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7

8a Taxable interest. Attach Schedule B if required 8a

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 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 14,200.

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 IRA distributions 15a b Taxable amount 15b

16a Pensions and annuities 16a b Taxable amount 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 Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 14,200.

Adjusted Gross Income 23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27 1,003.

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 Tuition and fees. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36 1,003.

37 Subtract line 36 from line 22. This is your adjusted gross income 37 13,197.

|   |            |  |            |         |
|---|------------|--|------------|---------|
| <b>Tax and Credits</b>  | <b>38</b>  | Amount from line 37 (adjusted gross income)  | <b>38</b>  | 13,197. |
|   | <b>39a</b> | Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. checked <input type="checkbox"/> <b>39a</b> |            |         |
|   | <b>b</b>   | If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b>   |            |         |
| <b>Standard Deduction for—</b>  | <b>40</b>  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)   | <b>40</b>  | 8,950.  |
| • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. | <b>41</b>  | Subtract line 40 from line 38  | <b>41</b>  | 4,247.  |
| • All others: Single or Married filing separately, \$6,100  | <b>42</b>  | <b>Exemptions.</b> If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions   | <b>42</b>  | 7,800.  |
| Married filing jointly or Qualifying widow(er), \$12,200  | <b>43</b>  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-   | <b>43</b>  | 0.      |
| Head of household, \$8,950  | <b>44</b>  | <b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>   | <b>44</b>  | 0.      |
|   | <b>45</b>  | <b>Alternative minimum tax</b> (see instructions). Attach Form 6251  | <b>45</b>  |         |
|   | <b>46</b>  | Add lines 44 and 45  | <b>46</b>  | 0.      |
|   | <b>47</b>  | Foreign tax credit. Attach Form 1116 if required   | <b>47</b>  |         |
|   | <b>48</b>  | Credit for child and dependent care expenses. Attach Form 2441   | <b>48</b>  |         |
|   | <b>49</b>  | Education credits from Form 8863, line 19  | <b>49</b>  |         |
|   | <b>50</b>  | Retirement savings contributions credit. Attach Form 8880  | <b>50</b>  |         |
|   | <b>51</b>  | Child tax credit. Attach Schedule 8812, if required.   | <b>51</b>  | 0.      |
|   | <b>52</b>  | Residential energy credits. Attach Form 5695   | <b>52</b>  |         |
|   | <b>53</b>  | Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>   | <b>53</b>  |         |
|   | <b>54</b>  | Add lines 47 through 53. These are your <b>total credits</b>   | <b>54</b>  | 0.      |
|   | <b>55</b>  | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-  | <b>55</b>  | 0.      |
| <b>Other Taxes</b>  | <b>56</b>  | Self-employment tax. Attach Schedule SE  | <b>56</b>  | 2,006.  |
|   | <b>57</b>  | Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919   | <b>57</b>  |         |
|   | <b>58</b>  | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required  | <b>58</b>  |         |
|   | <b>59a</b> | Household employment taxes from Schedule H   | <b>59a</b> |         |
|   | <b>b</b>   | First-time homebuyer credit repayment. Attach Form 5405 if required  | <b>59b</b> |         |
|   | <b>60</b>  | Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)  | <b>60</b>  |         |
|   | <b>61</b>  | Add lines 55 through 60. This is your <b>total tax</b>   | <b>61</b>  | 2,006.  |
| <b>Payments</b>   | <b>62</b>  | Federal income tax withheld from Forms W-2 and 1099  | <b>62</b>  |         |
|   | <b>63</b>  | 2013 estimated tax payments and amount applied from 2012 return  | <b>63</b>  |         |
|   | <b>64a</b> | <b>Earned income credit (EIC)</b>  | <b>64a</b> | 3,250.  |
|   | <b>b</b>   | Nontaxable combat pay election <b>64b</b>  |            |         |
|   | <b>65</b>  | Additional child tax credit. Attach Schedule 8812  | <b>65</b>  | 1,000.  |
|   | <b>66</b>  | American opportunity credit from Form 8863, line 8   | <b>66</b>  |         |
|   | <b>67</b>  | Reserved   | <b>67</b>  |         |
|   | <b>68</b>  | Amount paid with request for extension to file   | <b>68</b>  |         |
|   | <b>69</b>  | Excess social security and tier 1 RRTA tax withheld  | <b>69</b>  |         |
|   | <b>70</b>  | Credit for federal tax on fuels. Attach Form 4136  | <b>70</b>  |         |
|   | <b>71</b>  | Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>   | <b>71</b>  |         |
|   | <b>72</b>  | Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>   | <b>72</b>  | 4,250.  |
| <b>Refund</b>   | <b>73</b>  | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>   | <b>73</b>  | 2,244.  |
|   | <b>74a</b> | Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>  | <b>74a</b> | 2,244.  |
| Direct deposit? See instructions.   | <b>b</b>   | Routing number <input type="checkbox"/> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings  |            |         |
|   | <b>d</b>   | Account number   |            |         |
|   | <b>75</b>  | Amount of line 73 you want <b>applied to your 2014 estimated tax</b>   | <b>75</b>  |         |
| <b>Amount You Owe</b>   | <b>76</b>  | <b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions  | <b>76</b>  |         |
|   | <b>77</b>  | Estimated tax penalty (see instructions)   | <b>77</b>  |         |

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  **Yes.** Complete below.  **No**

|                 |                |                                      |
|-----------------|----------------|--------------------------------------|
| Designee's name | Phone no.      | Personal identification number (PIN) |
| NADINE OLMANN   | (305) 215-6561 | 17821                                |

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|  |      |                     |   |
|--|------|---------------------|---|
| Your signature   | Date | Your occupation     | Daytime phone number  |
|  |      | Restaurant Manager  |   |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
|  |      |                     |   |

**Paid Preparer Use Only**

|                            |  |                |   |           |
|----------------------------|--|----------------|---|-----------|
| Print type preparer's name | Preparer's signature                               | Date           | Check <input type="checkbox"/> if self-employed | PTIN      |
| NADINE OLMANN              | NADINE OLMANN                                      | 04/14/2014     |   | P00547820 |
| Firm's name                | Firm's EIN   | Phone no.      |   |           |
| Your Tax CPA LLC           | 22-3891553   | (305) 215-6561 |   |           |
| Firm's address             | 1100 NE 125 Street, Suite 108 North Miami FL 33161 |                |   |           |

**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Net Profit From Business  
(Sole Proprietorship)**

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **09A**

Name of proprietor

Linda Joseph

Social security number (SSN)

██████████

**Part I General Information**

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

|  |  |
|--|--|
| <b>A</b> Principal business or profession, including product or service<br><u>Service</u>  | <b>B</b> Enter business code (see page 2)<br>▶ 7   2   2   3   0   0 |
| <b>C</b> Business name. If no separate business name, leave blank.   | <b>D</b> Enter your EIN (see page 2)<br>                             |
| <b>E</b> Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.<br><u>12350 NW 15 Avenue</u><br>City, town or post office, state, and ZIP code<br><u>Miami, FL 33161</u>  |  |
| <b>F</b> Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span> |  |
| <b>G</b> If "Yes," did you or will you file required Forms 1099? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>   |  |

**Part II Figure Your Net Profit**

|   |          |         |
|---|----------|---------|
| <b>1</b> <b>Gross receipts.</b> Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1, and check here <input type="checkbox"/>   | <b>1</b> | 17,000. |
| <b>2</b> <b>Total expenses</b> (see page 2). If more than \$5,000, you must use Schedule C  | <b>2</b> | 2,800.  |
| <b>3</b> <b>Net profit.</b> Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> and <b>Schedule SE, line 2</b> (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on <b>Form 1041, line 3</b> | <b>3</b> | 14,200. |

**Part III Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ \_\_\_\_\_

**5** Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see page 2) \_\_\_\_\_ **c** Other \_\_\_\_\_

**6** Was your vehicle available for personal use during off-duty hours?  Yes  No

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

**8a** Do you have evidence to support your deduction?  Yes  No

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

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)

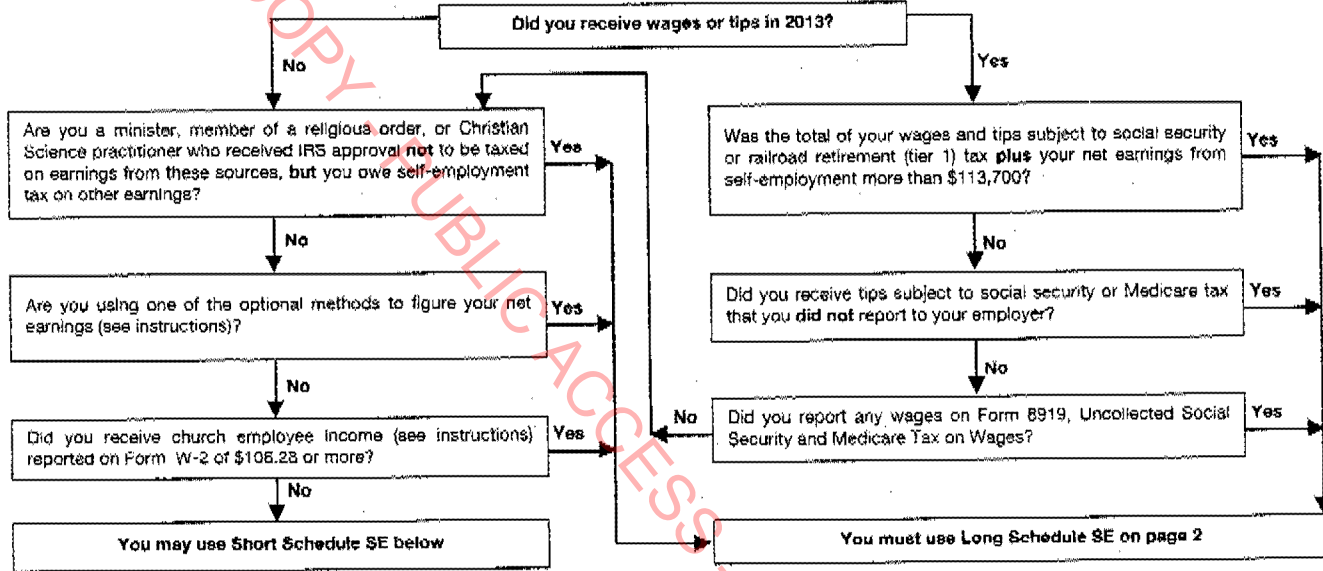
Linda Joseph

Social security number of person  
with self-employment income ►

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

|  |           |         |
|--|-----------|---------|
| <b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .  | <b>1a</b> |         |
| <b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z . . . . .   | <b>1b</b> | ( )     |
| <b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .                  | <b>2</b>  | 14,200. |
| <b>3</b> Combine lines 1a, 1b, and 2 . . . . .   | <b>3</b>  | 14,200. |
| <b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b . . . . .   | <b>4</b>  | 13,114. |
| <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.   |           |         |
| <b>5 Self-employment tax.</b> If the amount on line 4 is:<br>• \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54<br>• More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54 . . . . . | <b>5</b>  | 2,006.  |
| <b>6 Deduction for one-half of self-employment tax.</b><br>Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . . . . .  | <b>6</b>  | 1,003.  |

**SCHEDULE EIC**  
(Form 1040A or 1040)

**Earned Income Credit**  
Qualifying Child Information

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleeic](http://www.irs.gov/scheduleeic).

Name(s) shown on return  
Linda Joseph

Your social security number  
[REDACTED]

**Before you begin:**

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, 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.



- 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**

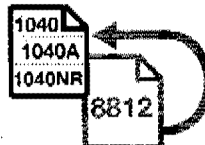
|  | Child 1  | Child 2  | Child 3  |
|--|--|--|--|
| <b>1 Child's name</b><br>If you have more than three qualifying children, you only have to list three to get the maximum credit.   | First name: Camerin<br>Last name: Noel   | First name: _____<br>Last name: _____  | First name: _____<br>Last name: _____  |
| <b>2 Child's SSN</b><br>The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 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. | [REDACTED]   | [REDACTED]   | [REDACTED]   |
| <b>3 Child's year of birth</b>   | Year: 2 0 0 0<br><i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | Year: _____<br><i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | Year: _____<br><i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> |
| <b>4 a</b> Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?   | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. / Go to line 4b.   | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. / Go to line 4b.   | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. / Go to line 4b.   |
| <b>b</b> Was the child permanently and totally disabled during any part of 2013?   | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. / The child is not a qualifying child.                                     | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. / The child is not a qualifying child.                                   | <input type="checkbox"/> Yes. <input type="checkbox"/> No.<br>Go to line 5. / The child is not a qualifying child.                                   |
| <b>5 Child's relationship to you</b><br>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)  | Son  |  |  |
| <b>6 Number of months child lived with you in the United States during 2013</b><br>• If the child lived with you for more than half of 2013 but less than 7 months, enter "7."<br>• If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."  | 12 months<br>Do not enter more than 12 months.   | _____ months<br>Do not enter more than 12 months.  | _____ months<br>Do not enter more than 12 months.  |

**SCHEDULE 8812**  
**(Form 1040A**  
**or 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

**Child Tax Credit**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▶ Information about Schedule 8812 and its separate instructions is at  
[www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).



OMB No. 1545-0074

**2013**

Attachment  
Sequence No. 47

Linda Joseph

Your social security number

**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes       No
- B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes       No
- C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes       No
- D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes       No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

**Part II Additional Child Tax Credit Filers**

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>1</b>  | <b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).   |           |         |
|           | <b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).   |           |         |
|           | <b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).   |           |         |
|           | If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.   |           |         |
| <b>2</b>  | Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48   | <b>2</b>  | 0.      |
| <b>3</b>  | Subtract line 2 from line 1. If zero, stop; you cannot take this credit  | <b>3</b>  | 1,000.  |
| <b>4a</b> | Earned income (see separate instructions)  | <b>4a</b> | 13,197. |
| <b>b</b>  | Nontaxable combat pay (see separate instructions)  | <b>4b</b> |         |
| <b>5</b>  | Is the amount on line 4a more than \$3,000?<br><input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.<br><input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result  | <b>5</b>  | 10,197. |
| <b>6</b>  | Multiply the amount on line 5 by 15% (.15) and enter the result  | <b>6</b>  | 1,530.  |
|           | Next. Do you have three or more qualifying children?<br><input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.<br><input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. |           |         |

**Part III Certain Filers Who Have Three or More Qualifying Children**

**7** 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 . . . . .

7

**8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.

8

**1040A filers:** Enter -0-.

**1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.

**9** Add lines 7 and 8 . . . . .

9

**10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.

10

**1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).

**1040NR filers:** Enter the amount from Form 1040NR, line 65.

**11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . .

11

**12** Enter the larger of line 6 or line 11 . . . . .

12

Next, enter the smaller of line 3 or line 12 on line 13.

**Part IV Additional Child Tax Credit**

**13** This is your additional child tax credit . . . . .

13

1,000.



Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

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**Paid Preparer's Earned Income Credit Checklist**

▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.  
 ▶ Information about Form 8867 and its separate instructions is at [www.irs.gov/form8867](http://www.irs.gov/form8867).

Taxpayer name(s) shown on return  
 Linda Joseph

Taxpayer's social security number  
 [REDACTED]

For the definitions of the following terms, see **Pub. 596**.

- Investment Income
- Qualifying Child
- Earned Income
- Full-time Student

**Part I All Taxpayers**

|    |   |   |
|----|---|---|
| 1  | Enter preparer's name and PTIN ▶ <u>NADINE OLMANN</u> <u>P00547820</u>  |   |
| 2  | Is the taxpayer's filing status married filing separately? . . . . .  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|    | ▶ If you checked "Yes" on line 2, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.   |   |
| 3  | Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|    | ▶ If you checked "No" on line 3, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.  |   |
| 4  | Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? . . . . .  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|    | ▶ If you checked "Yes" on line 4, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.   |   |
| 5a | Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2013? . . . . .   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|    | ▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.   |   |
| b  | Is the taxpayer's filing status married filing jointly? . . . . .   | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
|    | ▶ If you checked "Yes" on line 5a and "No" on line 5b, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.  |   |
| 6  | Is the taxpayer's <b>investment income</b> more than \$3,300? See Rule 6 in Pub. 596 before answering   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|    | ▶ If you checked "Yes" on line 6, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.   |   |
| 7  | Could the taxpayer be a <b>qualifying child</b> of another person for 2013? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering . . . . . | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|    | ▶ If you checked "Yes" on line 7, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, go to Part II or Part III, whichever applies.   |   |



Part II Taxpayers With a Child

Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

- 8 Child's name
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?
10 Was the child unmarried at the end of 2013?
11 Did the child live with the taxpayer in the United States for over half of 2013?
12 Was the child (at the end of 2013) -
13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child?
13b Enter the child's relationship to the other person(s)
13c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child?
14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes?
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2013?
Note. If you checked "No" on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).

Table with 3 columns: Child 1, Child 2, Child 3. Rows correspond to questions 8-15. Includes checkboxes for Yes/No/Don't know and a QR code at the bottom.

**Part III Taxpayers Without a Qualifying Child**

**16** Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)

Yes  No

▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**17** Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2013? See the instructions before answering . . . . .

Yes  No

▶ If you checked "No" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**18** Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2013? If the taxpayer's filing status is married filing jointly, check "No" . . . . .

Yes  No

▶ If you checked "Yes" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**19** Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2013? See Pub. 596 for the limit . . . . .

Yes  No

▶ If you checked "No" on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.

**Part IV Due Diligence Requirements**

**20** Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? . . . . .

Yes  No

**21** Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? . . . . .

Yes  No

**22** If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child? . . . . .

Yes  No  
 Does not apply

**23** If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? . . . . .

Yes  No  
 Does not apply

**24** Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering . . . . .

Yes  No  
 Does not apply

To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.

**25** Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers? . . . . .

Yes  No  
 Does not apply

- ▶ You have complied with all the due diligence requirements if you:
  1. Completed the actions described on lines 20 and 21 and checked "Yes" on those lines,
  2. Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines,
  3. Submit Form 8867 in the manner required, and
  4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention*:
    - a. Form 8867, Paid Preparer's Earned Income Credit Checklist,
    - b. The EIC worksheet(s) or your own worksheet(s),
    - c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
    - d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
    - e. A record of any additional questions you asked and your client's answers.
- ▶ You have not complied with all the due diligence requirements if you checked "No" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$500 penalty for each failure to comply.

**Part V Documents Provided to You**

**26** Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

**Residence of Qualifying Child(ren)**

- a No qualifying child
- b School records or statement
- c Landlord or property management statement
- d Health care provider statement
- e Medical records
- f Child care provider records
- g Placement agency statement
- h Social service records or statement
- i Place of worship statement
- j Indian tribal official statement
- k Employer statement
- l Other (specify) ▼
- m Did not rely on any documents, but made notes in file
- n Did not rely on any documents

**Disability of Qualifying Child(ren)**

- o No disabled child
- p Doctor statement
- q Other health care provider statement
- r Social services agency or program statement
- s Other (specify) ▼
- t Did not rely on any documents, but made notes in file
- u Did not rely on any documents

**27** If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

**Documents and Other Information**

- a No Schedule C
- b Business license
- c Forms 1099
- d Records of gross receipts provided by taxpayer
- e Taxpayer summary of income
- f Records of expenses provided by taxpayer
- g Taxpayer summary of expenses
- h Bank statements
- i Reconstruction of Income and expenses
- j Other (specify) ▼
- k Did not rely on any documents, but made notes in file
- l Did not rely on any documents

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