

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2015** 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, 2015, or other tax year beginning , 2015, ending , 20 **See separate instructions.**

Your first name and initial **Brandon** Last name **Tankersley** Your social security number **259-51-7291**

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. **848 Grove Circle Avenue** Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Cleveland TN 37311** **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

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

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) 5 Qualifying widow(er) with dependent child **3** Married filing separately. Enter spouse's SSN above and full name here. **Check only one box.**

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **1** b Spouse } No. of children on 6c who: **1** c Dependents: **● did not live with you due to divorce or separation (see instructions)**

(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 qual. for child tax credit (see instr.)
Jaxon	Tankersley	759-12-0297	Son	<input checked="" type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **2** Add numbers on lines above **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 21,087
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13
	14 Other gains or (losses). Attach Form 4797	14
	15a 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 21,087

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 1,490
	28 Self-employed SEP, SIMPLE, and qualified plans	28
	29 Self-employed health insurance deduction	29 8,334
	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 9,824
	37 Subtract line 36 from line 22. This is your adjusted gross income	37 11,263

SENDER IN EXAM - IMPACT ATTACHED

	38	Amount from line 37 (adjusted gross income)	38	11,263
Tax and Credits	39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. } Total boxes checked 39a <input type="checkbox"/>		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>		
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, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	9,250
	41	Subtract line 40 from line 38	41	2,013
	42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	8,000
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
	44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	0
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
	47	Add lines 44, 45, and 46	47	
	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50		
51	Retirement savings contributions credit. Attach Form 8880	51		
52	Child tax credit. Attach Schedule 8812, if required	52		
53	Residential energy credits. Attach Form 5695	53		
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54		
55	Add lines 48 through 54. These are your total credits	55		
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0	
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	2,980
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60a	Household employment taxes from Schedule H	60a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	500
	61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	3,480	
Payments If you have a qualifying child, attach Schedule EIC.	64	Federal income tax withheld from Forms W-2 and 1099	64	
	65	2015 estimated tax payments and amount applied from 2014 return	65	
	66a	Earned income credit (EIC)	66a	3,125
	b	Nontaxable combat pay election 66b		
	67	Additional child tax credit. Attach Schedule 8812	67	1,000
	68	American opportunity credit from Form 8863, line 8	68	
	69	Net premium tax credit. Attach Form 8962	69	
	70	Amount paid with request for extension to file	70	
	71	Excess social security and tier 1 RRTA tax withheld	71	
	72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73		
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	4,125	
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	645
	76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	645
	b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2016 estimated tax	77		
Amount You Owe	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
	79	Estimated tax penalty (see instructions)	79	

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 **Joe P. Honey** Personal identification number (PIN) **11291** Phone no. **423-553-7220**

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 **Business Owner** Daytime phone number

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 instr.)

Paid Print/Type preparer's name **Joe P. Honey** Preparer's signature **Joe P. Honey** Date **04/09/16** Check if self-employed PTIN **P00747663**

Preparer Use Only Firm's name **Joe P. Honey, CPA** Firm's EIN **26-0722835**

Firm's address **419 North Market St Ste 200 Chattanooga TN 37405-3974** Phone no. **423-553-7220**

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2015

Attachment Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor Brandon Tankersley		Social security number (SSN) 259-51-7291
A Principal business or profession, including product or service (see instructions) Moving Service	B Enter code from instructions ► 484110	
C Business name. If no separate business name, leave blank. Cleveland Moving dba Southeast Movi	D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) ► 848 Grove Circle Avenue City, town or post office, state, and ZIP code Cleveland TN 37311		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2015, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1	208,013
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	208,013
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	208,013
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	208,013

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

8 Advertising	8	58,351	18 Office expense (see instructions)	18	1,745
9 Car and truck expenses (see instructions)	9	51,324	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	6,890	a Vehicles, machinery, and equipment	20a	11,504
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	549
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	10,873
15 Insurance (other than health)	15	17,496	23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	3,846
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	4,357
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	19,241
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	186,176			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	21,837			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: <u>1500</u> and (b) the part of your home used for business: <u>150</u> . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	750			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	21,087			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

**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.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2015

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)
Brandon Tankersley

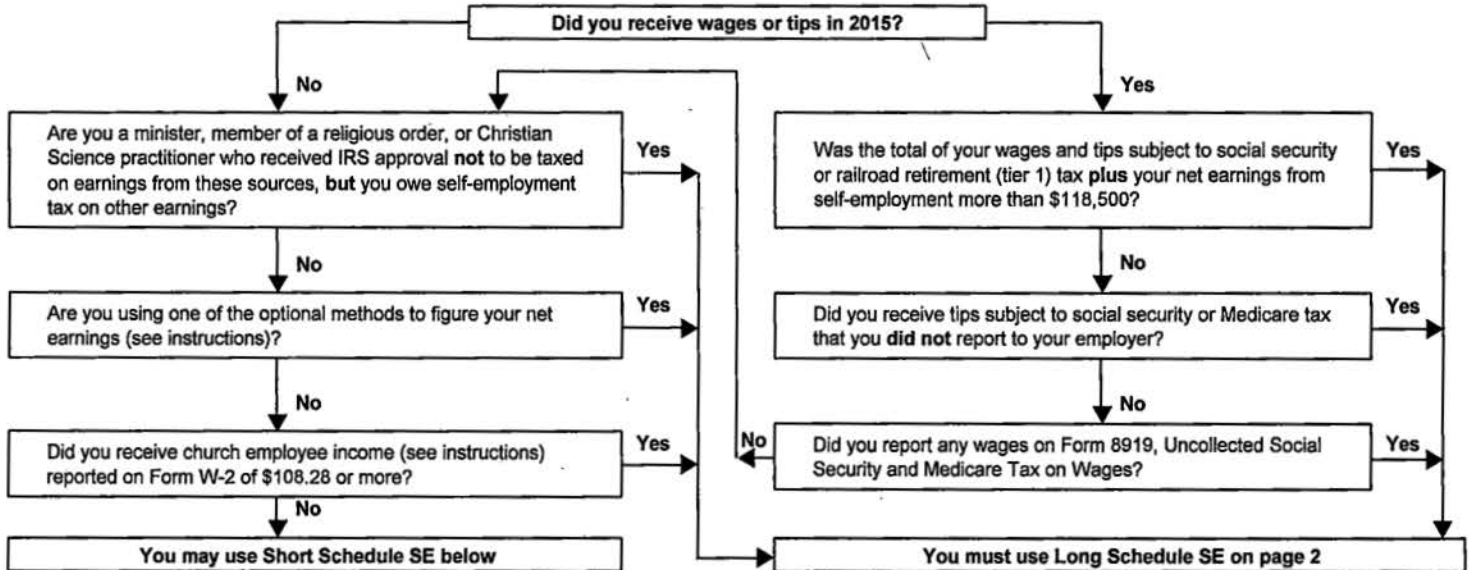
Social security number of person
with self-employment income ▶

259-51-7291

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.

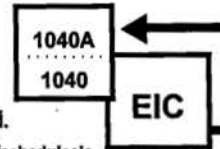
1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()
2 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	2	21,087
3 Combine lines 1a, 1b, and 2	3	21,087
4 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 Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	19,474
5 Self-employment tax. If the amount on line 4 is: • \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	2,980
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	1,490

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

Schedule SE (Form 1040) 2015

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2015

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.

Name(s) shown on return

Brandon Tankersley

Your social security number

259-51-7291

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



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

Qualifying Child Information

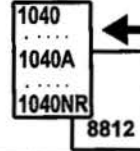
	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name Jaxon Tankersley	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2015. If your child was born and died in 2015 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.	759-12-0297		
3 Child's year of birth If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year <u>2010</u>	Year _____ If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year _____ If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4a Was the child under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Go to line 4b.
b Was the child permanently and totally disabled during any part of 2015?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Son		
6 Number of months child lived with you in the United States during 2015 • If the child lived with you for more than half of 2015 but less than 7 months, enter "7". • If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter "12."	<u>12</u> months Do not enter more than 12 months.	_____ months Do not enter more than 12 months.	_____ months Do not enter more than 12 months.

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

Schedule EIC (Form 1040A or 1040) 2015

SCHEDULE 8812
(Form 1040A or 1040)

Child Tax Credit



OMB No. 1545-0074

2015

Attachment
Sequence No. **47**

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/schedule8812.

Name(s) shown on return

Your social security number

Brandon Tankersley

259-51-7291

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 is not a qualifying child 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 is a qualifying child 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 separate instructions and check here

Part II Additional Child Tax Credit Filers

1 If you file Form 2555 or 2555-EZ stop here, you cannot claim the additional child tax credit.

If you are required to use the worksheet in Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).

1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).

1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).

1 **1,000**

2 Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49

2

3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit

3 **1,000**

4a Earned income (see separate instructions)

4a **19,597**

b Nontaxable combat pay (see separate instructions)

4b

5 Is the amount on line 4a more than \$3,000?

No. Leave line 5 blank and enter -0- on line 6.

Yes. Subtract \$3,000 from the amount on line 4a. Enter the result

5 **16,597**

6 Multiply the amount on line 5 by 15% (.15) and enter the result

6 **2,490**

Next. Do you have three or more qualifying children?

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.

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

<p>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</p>	7	
<p>8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.</p> <p>1040A filers: Enter -0-.</p> <p>1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.</p>	8	
<p>9 Add lines 7 and 8</p>	9	
<p>10 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71.</p> <p>1040A filers: Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).</p> <p>1040NR filers: Enter the amount from Form 1040NR, line 67.</p>	10	
<p>11 Subtract line 10 from line 9. If zero or less, enter -0-</p>		11
<p>12 Enter the larger of line 6 or line 11</p> <p>Next, enter the smaller of line 3 or line 12 on line 13.</p>		12

Part IV Additional Child Tax Credit

13 This is your additional child tax credit	13	1,000
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<p>1040 1040A 1040NR</p>	<p>Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.</p>
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Form **8867**

Paid Preparer's Earned Income Credit Checklist

OMB No. 1545-1629

2015

Attachment Sequence No. **177**

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.

Taxpayer name(s) shown on return

Brandon Tankersley

Taxpayer's social security number

259-51-7291

For the definitions of Qualifying Child and Earned Income, see Pub. 596.

Part I All Taxpayers

1 Enter preparer's name and PTIN ▶ **Joe P. Honey** **P00747663**

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 (or the taxpayer's spouse if filing jointly) filing Form 2555 or 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 (or the taxpayer's spouse) a nonresident alien for any part of 2015? 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 \$3,400? See the instructions before answering Yes No

▶ If you checked "Yes" on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue.

7 Could the taxpayer be a qualifying child of another person for 2015? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see instructions 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.

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2015)

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 2015?
 If the child was married at the end of 2015, see the instructions before answering
11 Did the child live with the taxpayer in the United States for over half of 2015?
 See the instructions before answering
12 Was the child (at the end of 2015)—
 • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),
 • Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or
 • Any age and permanently and totally disabled?
 ▶ 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.
13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.)
 ▶ 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
 ▶ 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 and is valid for EIC purposes? See the instructions before answering
 ▶ 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 2015? See instructions
 ▶ 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 there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).

	Child 1	Child 2	Child 3
Jaxon Tankersley			
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 the instructions before answering.

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 2015? 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 2015? 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 2015? See instructions

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:

- Completed the actions described on lines 20 and 21 and checked "Yes" on those lines,
- Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines,
- Submit Form 8867 in the manner required, and
- Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under Document Retention:
 - Form 8867,
 - The EIC worksheet(s) or your own worksheet(s),
 - Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
 - A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
 - 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 \$505 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.

Residency of Qualifying Child(ren)

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

Disability of Qualifying Child(ren)

- | | | | |
|---------------------------------------|---|----------------------------|---|
| <input checked="" type="checkbox"/> o | No disabled child | <input type="checkbox"/> s | Other (specify) ▼ |
| <input type="checkbox"/> p | Doctor statement | | |
| <input type="checkbox"/> q | Other health care provider statement | | |
| <input type="checkbox"/> r | Social services agency or program statement | <input type="checkbox"/> t | Did not rely on any documents, but made notes in file |
| | | <input type="checkbox"/> 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 or Other Information

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