

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial **JUAN** Last name **CRUZ** Your social security number **530-35-2279**

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial **AUDELINA** Last name **CRUZ** Spouse's social security number **530-87-8164**

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☒ Full-year health care coverage or exempt (see inst.)
☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. **2105 JESSIE AVE.** Apt. no. **Presidential Election Campaign** (see inst.) ☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **SPARKS, NV 89431** If more than four dependents, see inst. and check here ☐

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) check if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
JUAN	CRUZ	680-03-4576	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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.

Joint return? See instructions. Keep a copy for your records. ☒ Your signature **DISABLED** Date **CUSTODIAN** Your occupation **DISABLED** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) **Spouse's signature. If a joint return, both must sign.** Date **CUSTODIAN** Spouse's occupation **DISABLED** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparers Use Only Preparer's name **EVA JUAREZ** Preparer's signature **EVA JUAREZ** PTIN **P01811323** Firm's EIN **Check if:** ☒ 3rd Party Designee ☒ Self-employed
Firm's name **EVA JUAREZ** Phone no. **(775) 544-4309**
Firm's address **11532 GREEN MOUNTAIN ST RENO, NV 89506**

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

**Standard
Deduction for -**
• Single or married
filing separately,
\$12,000
• Married filing
jointly or Qualifying
widow(er),
\$24,000
• Head of
household,
\$18,000
• If you checked
any box under
Standard
deduction,
see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	SCH 3295	1	50,804.
2a	Tax-exempt interest	2a	b Taxable interest	2b
3a	Qualified dividends	3a	b Ordinary dividends	3b
4a	IRAs, pensions, and annuities	4a	b Taxable amount	4b
5a	Social security benefits	5a	b Taxable amount	5b
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	-25,000.	6	26,111.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, Subtract Schedule 1, line 36, from line 6		7	26,111.
8	Standard deduction or itemized deductions (from Schedule A)		8	24,000.
9	Qualified business income deduction (see instructions)		9	
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	2,111.
11	a Tax (see inst.) 211. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)		11	211.
	b Add any amount from Schedule 2 and check here <input type="checkbox"/>		12	211.
12	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>		13	0.
13	Subtract line 12 from line 11. If zero or less, enter -0-		14	0.
14	Other taxes. Attach Schedule 4		15	0.
15	Total tax. Add lines 13 and 14		16	3,496.
16	Federal income tax withheld from Forms W-2 and 1099		17	867.
17	Refundable credits: a EIC (see inst.) b Sch 8812 c Form 8863		17	867.
	Add any amount from Schedule 5	NO	18	4,363.
18	Add lines 16 and 17. These are your total payments		19	4,363.
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid		20a	4,363.
20a	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>			
21	Amount of line 19 you want applied to your 2019 estimated tax	21		
22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions		22	0.
23	Estimated tax penalty (see instructions)	23		

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2018)

UYA

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**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► Attach to Form 1040.

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **01**

Name(s) shown on Form 1040

JUAN and AUDELINA CRUZ

Your social security number
530-35-2279

Additional Income	1-9b	Reserved		1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes		10	
	11	Alimony received		11	
	12	Business income or (loss). Attach Schedule C or C-EZ		12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	<input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797		14	
	15a	Reserved		15b	
	16a	Reserved		16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	-25,000.
	18	Farm income or (loss). Attach Schedule F		18	
	19	Unemployment compensation		19	
	20a	Reserved		20b	
	21	Other income. List type and amount	►	21	
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and on Form 1040, line 6. Otherwise, go to line 23		22	-25,000.
Adjustments to Income	23	Educator expenses		23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		24	
	25	Health savings account deduction. Attach Form 8889		25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903		26	
	27	Deductible part of self-employment tax. Attach Schedule SE		27	
	28	Self-employed SEP, SIMPLE, and qualified plans		28	
	29	Self-employed health insurance deduction		29	
	30	Penalty on early withdrawal of savings		30	
	31a	Alimony paid	b Recipient's SSN ►	31a	
	32	IRA deduction		32	
	33	Student loan interest deduction		33	
	34	Reserved		34	
	35	Reserved		35	
	36	Add lines 23 through 35		36	0.

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

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Schedule 1 (Form 1040) 2018

**SCHEDULE 3
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

► Attach to Form 1040.

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **03**

Name(s) shown on Form 1040

JUAN and AUDELINA CRUZ

Your social security number

530-35-2279

**Nonrefundable
Credits**

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	211.
51	Retirement savings contributions credit. Attach Form 8880.	51	
52	Reserved	52	
53	Residential energy credit. 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 the amounts in the far right column. Enter here and include on Form 1040, line 12	55	211.

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

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Schedule 3 (Form 1040) 2018

**Do Not File
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SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2018
Attachment
Sequence No. **13**

Name(s) shown on return

JUAN and AUDELINA CRUZ

Your social security number

530-35-2279

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A	Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		
B	If "Yes," did you or will you file required Forms 1099?	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
1a	Physical address of each property (street, city, state, ZIP code)				
A	745 GLEN VALLEY DRIVE, RENO, NV 89434				
B	1311 PLUMAS ST RENO, NV 89509				
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		A 365		
B	1		B 365		
C			C		

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:		Properties:	A	B	C
3	Rents received	3	12,000.	13,800.	
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions	8			
9	Insurance	9		523.	
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	6,781.	9,086.	
13	Other interest	13			
14	Repairs	14		19,088.	
15	Supplies	15			
16	Taxes	16	1,508.	1,282.	
17	Utilities	17			
18	Depreciation expense or depletion	18	6,908.	10,911.	
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	15,197.	40,890.	0.
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see inst. to find out if you must file Form 6198	21	-3,197.	-27,090.	0.
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(2,639.)	(22,361.)	(0.)
23a	Total of all amounts reported on line 3 for all rental properties	23a		25,800.	
b	Total of all amounts reported on line 4 for all royalty properties	23b		0.	
c	Total of all amounts reported on line 12 for all properties	23c		15,867.	
d	Total of all amounts reported on line 18 for all properties	23d		17,819.	
e	Total of all amounts reported on line 20 for all properties	23e		56,087.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			0.
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		(25,000.)	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			-25,000.

For Paperwork Reduction Act Notice, see the separate instructions.

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Schedule E (Form 1040) 2018

Form **8863**Department of the Treasury
Internal Revenue Service (99)**Education Credits**
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2018
Attachment
Sequence No. **50**

Name(s) shown on return

JUAN and AUDELINA CRUZ

Your social security number

530-35-2279*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	1	2,168.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000.
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	26,111.
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	153,889.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6. • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.0000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,168.
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below	8	867.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1,301.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	0.0000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50	19	211.

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

Form **8863** (2018)

UYA

Name(s) shown on return

JUAN and AUDELINA CRUZ

Your social security number

530-35-2279

Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
JUAN CRUZ	530-35-2279
22 Educational institution information (see instructions)	
a. Name of first educational institution BOARD OF REGENTS	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 2601 ENTERPRISE RD RENO, NV, 89512	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2018?	(2) Did the student receive Form 1098-T <input type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2018?
(3) Did the student receive Form 1098-T from this institution for 2017 with box <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 2 filled in and box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2017 with box <input type="checkbox"/> Yes <input type="checkbox"/> No 2 filled in and box 7 checked?
(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. 88-6000024	(4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution.
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018?	<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	<input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions.	Yes — Stop! <input type="checkbox"/> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.
26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance?	Yes — Stop! <input type="checkbox"/> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.



You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000.	27	2,670.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	670.
29 Multiply line 28 by 25% (0.25)	29	168.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,168.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Form **8867**Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist***Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status*

- **To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.**
 ► **Go to www.irs.gov/Form8867 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

JUAN and AUDELINA CRUZ

Enter preparer's name and PTIN

EVA JUAREZ P01811323

Taxpayer identification number

530-35-2279**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s), and/or HOH filing status claimed (check all that apply).

EIC
☐CTC/
ACTC/ODC
☐AOTC
☒HOH
☐

1 Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you?

☒ **Yes** ☐ **No**

2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?

☒ **Yes** ☐ **No** ☐ **N/A**

3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.

- Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.
- Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed.

☒ **Yes** ☐ **No**

4 Did any information provided by the taxpayer or a third party for use preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)

☐ **Yes** ☒ **No**

a Did you make reasonable inquiries to determine the correct, complete, and consistent information?

☒ **Yes** ☐ **No**

b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)

☐ **Yes** ☐ **No**

5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s)

☒ **Yes** ☐ **No**

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

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any claimed on the return if his/her return is selected for audit?

☒ **Yes** ☐ **No**

7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)

☒ **Yes** ☐ **No** ☐ **N/A**

a Did you complete the required recertification Form 8862?

☐ **Yes** ☐ **No** ☒ **N/A**

8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?

☐ **Yes** ☐ **No** ☒ **N/A****For Paperwork Reduction Act Notice, see separate instructions.**

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Form **8867** (2018)

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
9 a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim the EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

Part III Due Diligence Questions for Returns Claiming CTC and/or ACTC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	EIC	CTC/ ACTC/ODC	AOTC	HOH
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?		<input type="checkbox"/> Yes <input type="checkbox"/> No		
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
13 Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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

	EIC	CTC/ ACTC/ODC	AOTC	HOH
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?				<input type="checkbox"/> Yes <input type="checkbox"/> No

Part VI Eligibility Certification

- You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:
- Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;
 - Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - Submit Form 8867 in the manner required; **and**
 - Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of Form 8867;
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
 - Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status;
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
 - A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.
- If you have not complied with all due diligence requirements you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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Name(s) shown on return

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2018Attachment
Sequence No. **88**

Identifying number

530-35-2279**JUAN and AUDELINA CRUZ****Part I 2018 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(30,287.)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(0.)	
d Combine lines 1a, 1b, and 1c.	1d	-30,287.	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a).	2a	(0.)	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).	2b	(0.)	
c Add lines 2a and 2b	2c	(0.)	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	0.	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(0.)	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(0.)	
d Combine lines 3a, 3b, and 3c	3d	0.	

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	-30,287.	
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If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	30,287.	
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.	
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	50,804.	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8 Subtract line 7 from line 6	8	99,196.	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	25,000.	
10 Enter the smaller of line 5 or line 9	10	25,000.	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	0.	
12 Enter the loss from line 4	12	0.	
13 Reduce line 12 by the amount on line 10	13	0.	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	0.	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	0.	
16 Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	25,000.	

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SINGLE FAMILY HOME	0.	-3,197.	0.	0.	-3,197.
SINGLE FAMILY HOME	0.	-27,090.	0.	0.	-27,090.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
Total. Enter on Form 8582, lines 1a, 1b, and 1c	0.	-30,287.	0.		

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
	0.	0.	0.
	0.	0.	0.
	0.	0.	0.
	0.	0.	0.
Total. Enter on Form 8582, lines 2a and 2b	0.	0.	

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
	0.	0.	0.	0.	0.
Total. Enter on Form 8582, lines 3a, 3b, and 3c	0.	0.	0.		

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
SINGLE FAMILY HOME	Sch E L22	-3,197.	0.105557	-2,639.	-558.
SINGLE FAMILY HOME	Sch E L22	-27,090.	0.894443	-22,361.	-4,729.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
		0.	0.000000	0.	0.
Total		-30,287.	1.00	-25,000.	-5,287.

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SINGLE FAMILY HOME	Sch E L22	-558.	0.105542	-558.
SINGLE FAMILY HOME	Sch E L22	-4,729.	0.894458	-4,729.
		0.	0.000000	0.
		0.	0.000000	0.
		0.	0.000000	0.
Total		-5,287.	1.00	-5,287.

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SINGLE FAMILY HOME	Sch E L22	-3,197.	-558.	-2,639.
SINGLE FAMILY HOME	Sch E L22	-27,090.	-4,729.	-22,361.
		0.	0.	0.
		0.	0.	0.
		0.	0.	0.
Total ▶		-30,287.	-5,287.	-25,000.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

Depreciation and Amortization (Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2018

Attachment
Sequence No. **179**

Name(s) shown on return

JUAN and AUDELINA CRUZ

Business or activity to which this form relates

SINGLE FAMILY HOME

Identifying number

530-35-2279

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	
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	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	0.
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 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't 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 (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	6,908.
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 2018 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			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C — Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	6,908.
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	

Depreciation and Amortization (Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2018

Attachment
Sequence No. **179**

Name(s) shown on return

JUAN and AUDELINA CRUZ

Business or activity to which this form relates

SINGLE FAMILY HOME

Identifying number

530-35-2279

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	
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	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	0.
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 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't 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 (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	10,911.
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 2018 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			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C — Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 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	10,911.
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	

Details for Schedule A, Line 11

JUAN and AUDELINA CRUZ

530-35-2279 - 530-87-8164

Date	Description	Amount
	ST MICHAEL'S CHURCH	0.00
	NORTH VALLEYS HIGH SCHOOL TAX ID: 886000919	0.00
Total		0.00

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