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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Robert L. Reibold

Case No. 25-ALJ-17-0008-CC
Appellate Case No. 2025-002588

Eric DeWeerd.....

Appellant,

v.

Beaufort County Assessor

Respondent.

RECORD ON APPEAL

Respectfully submitted,

s/John R. Alphin

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July 27, 2026

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**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Eric DeWeerd,

Petitioner,

v.

Beaufort County Assessor,

Respondent.

Docket No. 25-ALJ-17-0008-CC

**ORDER DENYING MOTION TO
RECONSIDER**

STATEMENT OF THE CASE

This matter is before the South Carolina Administrative Law Court (“ALC” or “Court”) pursuant to a Request for a Contested Case Hearing filed by Eric DeWeerd (“Petitioner”)¹ against the Beaufort County Assessor (“Respondent”).² Petitioner challenges a decision issued by the Beaufort County Board of Assessment Appeals (“Board”) on December 19, 2024, which it concurred with the 2017 and 2018 tax refund denial determinations of the Assessor (“Respondent” or “Assessor”). The subject property is 4 McIntosh Road, Hilton Head, South Carolina (“Property”).

Petitioner filed his Request for a Contested Case Hearing on January 11, 2025. This matter was assigned to the undersigned on January 16, 2025. On February 18, 2025, the Court issued an Order for Prehearing Statements. Respondent filed a prehearing statement on March 11, 2025. Petitioner never filed a Prehearing Statement.

On July 23, 2025, the Court issued a notice for a hearing to be held on September 9, 2025.³ Petitioner filed a motion for continuance on September 4, 2025.⁴ That same day, Respondent informed the Court it was filing a response to Petitioner’s motion and filing a Motion for Summary

¹ In the July 23, 2025 Notice of Hearing, the Court addressed an amendment to the caption to reflect Eric DeWeerd was the sole Petitioner on the basis that he was the only named party in the Request for Contested Case.

² The Court generally has jurisdiction of this matter pursuant to S.C. Code Ann. §§ 1-23-600 (Supp. 2025) and 12-60-2560 (2014).

³ The Notice of Hearing noted “[a]n attorney representing a party must file a Notice of Appearance within ten (10) days of service of this Notice, unless previously filed with the Court. *See* SCALC Rule 8(B).”

⁴ While Petitioner’s Motion did not directly specify grounds for a continuance, Petitioner previously contacted the Court by email on August 19, 2025, with counsel for the Department copied, stating that (1) Petitioner had found an attorney who agreed to represent him in this matter, but (2) the attorney’s representation was contingent on Petitioner being granted a continuance.



Judgement and/or Dismissal and emailed courtesy copies to the Court and Petitioner. On September 9, 2025, the Court issued an Order of Continuance. While Petitioner had already missed the deadline to retain counsel contained in the Notice of Hearing, the Court elected to grant the requested continuance for two reasons. First, continuing the matter afforded Petitioner some grace in his efforts to retain counsel. Second, the motion filed by Respondent could, if decided in Respondent's favor, eliminate the need for a merits hearing. In a further effort to accommodate Petitioner's attempts to obtain counsel, the Court extended the deadline for Petitioner's response to the Respondent's motion from ten days to thirty days, or October 9, 2025. The Court's Order specifically noted that until or unless an attorney filed a Notice of Appearance, Petitioner was proceeding *pro se* and was therefore responsible for compliance with the Court orders and rules.

On September 11, 2025, Respondent filed an Addendum to Respondent Beaufort County Assessor's Motion. On September 16, 2025, the Respondent's original motion was received and filed. The Court issued an order granting the Respondent's motion for summary judgment on October 27, 2025. At no time before the Court issued this order did the Court receive a response from Petitioner to the Department's motion.

On November 5, 2025, Petitioner, now represented by counsel, filed a motion to reconsider. Petitioner argues that summary judgment is a drastic remedy, and one which was improperly granted because reasonable inferences could have been drawn from the evidence submitted which placed material facts in dispute. Respondent submitted an opposition to the motion by email on November 13, 2025.⁵

DISCUSSION⁶

SCALC Rule 29(D) permits a party to move for reconsideration of a final decision of an administrative law judge in a contested case for any of the grounds for relief set forth in Rule 59, SCRCF. Rule 59(e), SCRCF, in turn authorizes a motion to alter or amend. A Rule 59(e) motion not only serves as a vehicle to request the trial court "alter or amend the judgment," but also as a vehicle to seek "reconsideration" of issues and arguments. *Elam v. S.C. Dep't of Transp.*, 361 S.C.

⁵ Petitioner consented to the Court's consideration of the Respondent's email submission while awaiting the physical filing received by mail.

⁶ Petitioner requested a hearing on the motion to reconsider. Respondent opposed the request for a hearing. The Court elects to rule on the motion without a hearing. The motion may in the discretion of the court be determined on briefs filed by the parties without oral argument. *See* Rule 59(f), SCRCF. Motion hearings are the exception rather than the rule in the Administrative Law Court. Conducting a hearing would burden more Respondent more than Petitioner and, given the time constraints for the issuance of an order contained in Rule 29, SCALCR, a hearing would be difficult to arrange. Finally, the Court does not deem a hearing necessary given the disposition of the motion in this Order.

9, 21, 602 S.E.2d 772, 778 (2004). However, a party cannot use a motion to alter or amend a judgment to present to the lower court an issue the party could have raised prior to judgment but did not. *Gartside v. Gartside*, 383 S.C. 35, 677 S.E.2d 621 (Ct. App. 2009).

Petitioner argues that differing conclusions and inferences can be drawn regarding the 2017 and 2018 requests for a special assessment. Specifically, Petitioner contends that a dispute of fact exists as to whether all documents necessary to request a special assessment were submitted to Respondent in 2017 and 2018. Petitioner characterizes the requests for a special assessment in those years as a request for a refund, and, presumably, argues that a request for a refund was therefore timely made in 2017 and 2018, or, at a minimum, that there exists a factual dispute on this issue which precludes summary judgment. Petitioner appears to argue in the alternative that his 2017/2018 applications for a special assessment were never actually denied.

Respondent argues that there is no dispute of fact regarding the 2017 and 2018 requests for a special assessment. According to Respondent, it is undisputed that the Respondent was unable to open the email attachments sent by Petitioner in 2017/2018 and notified Petitioner in writing that additional materials were necessary. Respondent contends that it is also undisputed that Petitioner never responded to this letter. As a result, Respondent argues, the application was disapproved as a matter of law.

After careful consideration of the arguments and submissions of the parties, the Court denies Petitioner's motion for the reasons set forth below:

Petitioner's current argument that requests for a special assessment in 2017 and 2018 should be considered timely requests for a refund was not made until Petitioner filed the current motion to reconsider. It is therefore not proper for the Court to consider the argument. *See Gartside*, 383 S.C. at 43, 677 S.E.2d at 625 (a party cannot use a motion to alter or amend a judgment to present to the lower court an issue the party could have raised prior to judgment but did not).

Even if the Court were free to consider the argument, it would not carry the day. Two possible scenarios exist if the 2017 and 2018 requests are treated as requests for refunds: (1) the request would be considered to be denied because Petitioner failed to provide the requested information; or (2) Petitioner *did* submit the necessary information and Respondent never made a determination regarding the request.

Neither of these scenarios entitle Petitioner to the relief requested. In the first scenario, Petitioner was obligated to request a contested case hearing in 2017 and 2018, and did not. Petitioner would therefore have failed to exhaust his administrative remedies with respect to his requests for a refund. In the second scenario, Respondent would not have issued a final decision from which a contested case hearing could be requested.⁷

Finally, and perhaps most importantly, the argument does not affect the true basis of the Court's summary judgment ruling in any way. The Court ruled that the only request for a refund properly before it was Petitioner's 2022 request and that there was no dispute that this request came more than three years after the years, 2017 and 2018, for which Petitioner seeks a refund in this case. The 2022 request was therefore untimely. S.C. Code Ann. § 12-54-85.

ORDER

IT IS THEREFORE ORDERED that the Respondent's motion for reconsideration is **DENIED**.

AND IT IS SO ORDERED.



The Honorable Robert L. Reibold
Administrative Law Judge

December 1, 2025
Columbia, South Carolina

⁷ The Court makes no ruling regarding which of these scenarios actually occurred. As Petitioner's counsel notes, the evidence on that issue is conflicting.

CERTIFICATE OF SERVICE

I, Jared Thompson, hereby certify that I have on this date served this order upon all parties to this cause by depositing a copy hereof in the United States mail, postage paid, or by electronic mail, to the address provided by the party(ies) and/or their attorney(s).

A handwritten signature in cursive script that reads "Jared Thompson". The signature is written in dark ink and is positioned above a horizontal line.

Jared Thompson
Judicial Law Clerk

December 1, 2025
Columbia, South Carolina

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Eric DeWeerd,

Petitioner,

v.

Beaufort County Assessor,

Respondent.

Docket No. 25-ALJ-17-0008-CC

**ORDER GRANTING MOTION
FOR SUMMARY JUDGMENT**

STATEMENT OF THE CASE

This matter is before the South Carolina Administrative Law Court (“ALC” or “Court”) pursuant to a Request for a Contested Case Hearing filed by Eric DeWeerd (“Petitioner”)¹ against the Beaufort County Assessor (“Respondent”).² Petitioner challenges the December 19, 2024 decision of the Beaufort County Board of Assessment Appeals (“Board”) in which it concurred with the 2017 and 2018 tax refund denial determinations of the Assessor (“Respondent” or “Assessor”).³ The subject property is 4 McIntosh Road, Hilton Head, South Carolina (“Property”).

Petitioner filed his Request for a Contested Case Hearing on January 11, 2025.⁴ This matter was assigned to the undersigned on January 16, 2025. On February 18, 2025, the Court issued an

¹ In the July 23, 2025 Notice of Hearing, the Court addressed an amendment to the caption to reflect Eric DeWeerd was the sole Petitioner on the basis that he was the only named party in the Request for Contested Case.

² The Court generally has jurisdiction of this matter pursuant to S.C. Code Ann. §§ 1-23-600 (Supp. 2025) and 12-60-2560 (2014).

³ While this matter reaches the Court somewhat in the posture of an appeal, the proceeding before the Court is a *de novo* contested case hearing. See *Richland Cnty. Assessor v. Hull*, 408 S.C. 405, 406, 759 S.E.2d 745, 746 (2014) (memorandum opinion adopting standard set forth in *Reliance Ins. Co. v. Smith*, 327 S.C. 528, 489 S.E.2d 674 (Ct. App. 1997)); *Smith v. Newberry Cnty. Assessor*, 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002) (“When a tax assessment case reaches the AL[C] in this posture[, upon appeal from a county board decision], the proceeding in front of the AL[C] is a *de novo* hearing.”); see also *Reliance*, 327 S.C. at 534, 489 S.E.2d at 677 (“[When] a case involving a property tax assessment reaches the AL[C] in the posture of an appeal, the AL[C] is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the AL[C] is in the nature of a *de novo* hearing.”). A trial “*de novo*” is new trial or retrial had in which the whole case is tried as if no trial whatsoever had been had in the first instance.” *Nat’l Health Corp. v. S.C. Dep’t of Health & Env’t Control*, 298 S.C. 373, 379 at n. 1., 380 S.E.2d 841, 844 at n. 1 (Ct. App. 1989) (citing *Black’s Law Dictionary*, 5th Ed., (1979)).

⁴ Petitioner, as the party initiating this contested case, generally has the burden of proof. See generally *DIRECTV, Inc. & Subsidiaries v. S.C. Dep’t of Revenue*, 421 S.C. 59, 78, 804 S.E.2d 633, 643 (Ct. App. 2017), *reh’g denied* (Jan. 11, 2018) (“In general, the party asserting the affirmative issue in an adjudicatory administrative proceeding has the burden of proof.”); *Cloyd v. Mabry*, 295 S.C. 86, 88, 367 S.E.2d 171, 173 (Ct. App. 1988) (“A taxpayer contesting an assessment has the burden of showing that the valuation of the taxing authority is incorrect.”).



Order for Prehearing Statements. Respondent filed a prehearing statement on March 11, 2025. Petitioner never filed a Prehearing Statement.⁵

On July 23, 2025, the Court issued a notice for a hearing to be held on September 9, 2025.⁶ Petitioner filed a motion for continuance on September 4, 2025.⁷ That same day, Respondent informed the Court it was filing a response to Petitioner's motion and filing a Motion for Summary Judgement and/or Dismissal and emailed courtesy copies to the Court and Petitioner. On September 9, 2025, the Court issued an Order of Continuance. While Petitioner had already missed the deadline to retain counsel contained in the Notice of Hearing, the Court elected to grant the requested continuance for two reasons. First, continuing the matter afforded Petitioner some grace in his efforts to retain counsel. Second, the motion filed by Respondent could, if decided in Respondent's favor, eliminate the need for a merits hearing. In a further effort to accommodate Petitioner's attempts to obtain counsel, the Court extended the deadline for Petitioner's response to the Respondent's motion from ten days to thirty days, or October 9, 2025. The Court's Order specifically noted that until or unless an attorney filed a Notice of Appearance, Petitioner was proceeding *pro se* and was therefore responsible for compliance with the Court orders and rules. On September 11, 2025, Respondent filed an Addendum to Respondent Beaufort County Assessor's Motion. On September 16, 2025, the Respondent's original motion was received and filed. As of the date of this Order, the Court has not received a response from Petitioner to the Department's motion.⁸

UNDISPUTED FACTS⁹

Beaufort County notified Petitioner by letter dated March 23, 2018 that it had discovered that Petitioner was simultaneously receiving an owner occupancy credit on real property in Ohio and a residential special assessment ratio of 4% on property 4 McIntosh Rd., Hilton Head Island,

⁵ On July 3, 2025, Petitioner indicated in an email to the Court that he might be represented by an attorney and he was reminded that an attorney representing him would need to file a Notice of Appearance.

⁶ The Notice of Hearing noted "[a]n attorney representing a party must file a Notice of Appearance within ten (10) days of service of this Notice, unless previously filed with the Court. See SCALC Rule 8(B)."

⁷ While Petitioner's Motion did not directly specify grounds for a continuance, Petitioner previously contacted the Court by email on August 19, 2025, with counsel for the Department copied, stating that (1) Petitioner had found an attorney who agreed to represent him in this matter, but (2) the attorney's representation was contingent on Petitioner being granted a continuance.

⁸ It is not totally clear if Respondent served Petitioner with the motion on September 5 or September 16. In either instance, the default period of ten days for filing a response under SCALC Rule 19(A) has passed and, in fact, over thirty days have passed since September 16. Additionally, the October 9, 2025 deadline has also passed.

⁹ This summary of relevant facts is derived from Petitioner's Request for a Contested Case, the order from which Petitioner appeals, and the documentary evidence submitted by Respondent in support of its motion

South Carolina [hereinafter the “Property] in Beaufort County, and, as a result, the 4% special assessment ratio was removed effective 2013. The County also enclosed a revised real property tax bill for the years 2013 to 2016 and informed Petitioner it had changed the tax ratio on his Beaufort County property from 4% to 6% for tax year 2017. There is no indication in the record that Petitioner attempted to appeal or otherwise directly contest these changes.

On August 1, 2018, Petitioner filed an application to receive the 4% special assessment ratio on the Property. The Office of Assessor reviewed the application and contacted Petitioner by email the next day in order to obtain copies of Petitioner’s 2017 South Carolina Individual income tax returns, vehicle registrations, driver’s licenses, which were necessary to complete the application. The parties exchanged emails and Petitioner was able to provide some of the requested information. On August 6, 2018, the Assessor contacted Petitioner by letter to inform him that the application was pending, but still incomplete. The Assessor required a copy of Petitioner’s 2017 South Carolina Individual income tax returns and vehicle registrations. The letter from the Assessor stated that failure to provide these materials within thirty days would result in disapproval of the application.

The record does not reflect further communication or filings between the parties until June 2, 2022, when Petitioner filed a written request for a property tax refund for tax years 2020 and 2021.¹⁰ The request indicated that Petitioner had sold the property and relocated to Florida. Correspondence between the parties refers to meetings held after the date of the refund request. Petitioner’s request was denied by letter dated October 27, 2022. The stated reason for denial was “Please submit a letter from your electric company verifying service for tax years 2020 and 2021 and both owners 2019 & 2020 SC state taxes.”

The County Assessor next met with Petitioner more than a year later, on October 30, 2023. Another meeting occurred on March 20, 2024, at which time Petitioner submitted a request for an extension of time to file for a refund for tax years 2018 through 2021.¹¹ The Assessor then submitted Petitioner’s refund request to the committee¹² on April 1, 2024. On April 17, 2024, the Committee notified Petitioner in writing that the request for a special tax assessment ratio for the

¹⁰ The disposition of the 2018 application – whether complete or incomplete – as argued in part by the parties is irrelevant in this contested case because only the 2022 refund request for 2017 and 2018 is before the Court.

¹¹ Petitioner’s email correspondence suggest additional meetings were held during this time period but there is no documentary evidence of such meetings.

¹² The committee consisted of the Assessor, the Auditor, and the Treasurer.

Property for the years 2019, 2020, and 2021 had been approved. It separately notified Petitioner the same day that the request for the special tax assessment ratio for the years 2017 and 2018 had been denied.

Petitioner then requested a hearing before the Board of Assessment Appeals, which was set for September 24, 2024. The parties exchanged certain information in advance of the hearing. The Board issued a decision on December 19, 2024. It noted that the refund request had been granted for tax years 2019, 2020, and 2021, but it ruled that a request for a refund for tax years 2017 and 2018 was untimely. The Board also noted that Petitioner expanded his request before it to include 2022 but the Board did not make a determination with respect to tax year 2022 because that year “was not part of [the] original request for a refund for 2017 and 2018.”

DISCUSSION

I. Summary Judgment Standard

The South Carolina Rules of Civil Procedure may be applied in the Administrative Law Court at the discretion of the Administrative Law Judge. SCALC Rule 68. The South Carolina Rules of Civil Procedure in turn authorize the entry of summary judgment pursuant to Rule 56. The purpose of summary judgment is to expedite the disposition of cases which do not require the services of a fact finder. *Singleton v. Sherer*, 377 S.C. 185, 198, 659 S.E.2d 196, 203 (Ct. App. 2008).

Summary judgment is a drastic remedy which should be cautiously invoked so that a litigant is not improperly deprived of a trial on disputed factual issues. *Madison ex rel. Bryant v. Babcock Center, Inc.*, 371 S.C. 123, 134, 638 S.E.2d 650, 655 (2006), *rehearing denied*. Summary judgment is not appropriate where further inquiry into the facts of the case is desirable to clarify the application of the law. *Middleborough Horizontal Prop. Regime Council of Co-Owners v. Montedison S.p.A.*, 320 S.C. 470, 479, 465 S.E.2d 765, 771 (Ct.App.1995) (citing *Baugus v. Wessinger*, 303 S.C. 412, 401 S.E.2d 169 (1991)). “Even when there is no dispute as to evidentiary facts, but only as to the conclusions or inferences to be drawn from them, summary judgment should be denied.” *Nelson v. Charleston County Parks & Recreation Comm'n*, 362 S.C. 1, 4, 605 S.E.2d 744, 746 (Ct.App.2004).

However, when plain, palpable, and indisputable facts exist on which reasonable minds cannot differ, summary judgment should be granted. *USAA Prop. & Cas. Ins. Co. v. Clegg*, 377 S.C. 643, 653, 661 S.E.2d 791, 796 (2008). The existence of a mere scintilla of evidence in support

of the nonmoving party's position is not sufficient to overcome a motion for summary judgment. *Kitchen Planners, LLC v. Freeman*, 440 S.C. 456, 463, 892 S.E.2d 297, 301 (2023). Summary judgment is proper when there is no genuine issue as to any material fact and the moving party is entitled to judgment as a matter of law. Rule 56(c), SCRCF. The evidence and all reasonable inferences must be viewed in the light most favorable to the non-moving party. *Knight v. Austin*, 396 S.C. 518, 522, 722 S.E.2d 802, 804 (2012).

Furthermore, a motion for summary judgment, once made, imposes upon the non-moving party an obligation to actively advance their case beyond mere allegations. As summarized by the Court of Appeals:

When a party makes a motion for summary judgment, "an adverse party may not rest upon the mere allegations or denials of his pleadings, but his response, by affidavits or as otherwise provided in this Rule, must set forth specific facts showing that there is a genuine issue for trial." *S.C. Elec. & Gas Co. v. Combustion Eng'g, Inc.*, 283 S.C. 182, 188–89, 322 S.E.2d 453, 457 (Ct.App.1984). If the adverse party does not respond accordingly, the trial court shall enter summary judgment against him if appropriate. *Id.* at 189, 322 S.E.2d at 457. When a party makes no factual showing in opposition to a motion for summary judgment, the trial "court must grant summary judgment to the moving party if, under the facts presented, the latter is entitled to summary judgment as matter of law." *Id.*

Coker v. Cummings, 381 S.C. 45, 54-55, 671 S.E.2d 383, 388 (Ct. App. 2008); *see also Humana Hospital-Bayside v. Lightle*, 305 S.C. 214, 216, 407 S.E.2d 637, 638 (1991) ("Where the plaintiff relies solely upon the pleadings, files no counter-affidavits, and makes no factual showing in opposition to a motion for summary judgment, the lower court is required under Rule 56, to grant summary judgment, if, under the facts presented by the defendant, he was entitled to judgment as a matter of law").

II. Respondent's Motion for Summary Judgment¹³

¹³ The Court acknowledges that Respondent's motion includes a claim that this matter should be dismissed with prejudice pursuant to SCALC Rule 23 because Petitioner failed to comply with the Court's Order requiring the submission of a prehearing statement. Respondent is correct that the February 18, 2025 Order did command Petitioner to file a prehearing statement and Petitioner did not file one thus violating the Order and SCALC Rule 14. However, dismissal of a contested case under Rule 23 is left to the discretion of the Court and given the disposition of this case as provided herein, the Court need not exercise that discretion in this instance and hereby denies the Respondent's motion for dismissal based on SCALC Rule 23.

Respondent argues that statutory deadlines for seeking a tax refund preclude Petitioner from obtaining refunds for 2017 and 2018 when the request was made in 2022. Petitioner has not filed a response to Respondent's motion.

In support of its position, Respondent directs the Court to the following statutory provisions that establish the framework by which a taxpayer may seek a tax refund.

SECTION 12-43-220. Classifications shall be equal and uniform; particular classifications and assessment ratios; procedures for claiming certain classifications; roll-back taxes.

(c)(2)(iv) In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to:

(A) a copy of the owner-occupant's most recently filed South Carolina individual income tax return;

(B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner-occupant and registered at the same address of the four percent domicile;

(C) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.

(c)(3) Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12-60-2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled. A county council, by ordinance, may allow refunds for the county government portion of property taxes for such additional past years as it determines advisable.

SECTION 12-60-2560. Filing claim for refund; contents.

(A) Subject to the limitations in Section 12-60-1750, and within the time limitation of Section 12-54-85(F), a property taxpayer may seek a refund of real property taxes assessed by the county assessor and paid, other than taxes paid on property the taxpayer claims is exempt, by filing a claim for refund with the county assessor who

made the property tax assessment for the property for which the tax refund is sought.

SECTION 12-60-1750. Refund of property taxes; exceptions.

Notwithstanding any other provision of law, no refund of property taxes must be given:

- (1) for a property tax exemption requiring an application, unless the application was timely filed; or
- (2) for errors in valuation, unless the assessment was appealed in accordance with Section 12-60-2110, 12-60-2510, or 12-60-2910, as appropriate. For the purposes of this item, the taxation of exempt property is not an error in valuation.

SECTION 12-54-85. Time limitation for assessment of taxes or fees; exceptions.

(F)(1) Except as provided in subsection (D),¹⁴ claims for credit or refund must be filed within three years from the time the return was filed, or two years from the date the tax was paid, whichever is later. If no return was filed, a claim for credit or refund must be filed within two years from the date the tax was paid. A credit or refund may not be made after the expiration of the period of limitation prescribed in this item for the filing of a claim for credit or refund, unless the claim for credit or refund is filed by the taxpayer or determined to be due by the department within that period.

These authorities make it clear that: (1) a request for a refund must be denied if it is untimely, and (2) the deadline for filing a request for a refund is three years from the date the return was filed or two years from the date the tax was paid, whichever is later. Accordingly, assuming a return was filed, Petitioner had to file a request for a refund for tax year 2017 no later than 2020, and a request for a refund for tax year 2018 no later than 2021. The evidence submitted by Respondent indicates that no request for a refund for tax years 2017 and 2018 was submitted within that time frame. The refund request which is the source of this appeal was submitted in 2022 and

¹⁴ Subsection D makes limited exceptions for filing claims for a refund based upon circumstances which are not present here.

did not include tax years 2017 and 2018. It was not until March of 2024 that Petitioner sought an extension of time to claim a refund for these tax years.

Petitioner did not file a prehearing statement, as he was ordered to do. Petitioner also failed to respond to Respondent's motion. Accordingly, he has failed to demonstrate that a genuine issue of material fact exists which would preclude summary judgment.

ORDER

IT IS THEREFORE ORDERED that the Respondent's motion for summary judgment is **GRANTED** with respect to Petitioner's tax refund request for the Property for 2017 and 2018.

IT IS FURTHER ORDERED that any claim by Petitioner for a refund for a tax refund request for the Property for 2022 is **DISMISSED WITHOUT PREJUDICE** pursuant to section 12-60-2560(C).¹⁵

AND IT IS SO ORDERED.



The Honorable Robert L. Reibold
Administrative Law Judge

October 27, 2025
Columbia, South Carolina

¹⁵ Although the Court is statutorily required to dismiss without prejudice, this disposition is no reflection on the viability of initiating or maintaining a refund claim for 2022.

CERTIFICATE OF SERVICE

I, Jared Thompson, hereby certify that I have on this date served this order upon all parties to this cause by depositing a copy hereof in the United States mail, postage paid, or by electronic mail, to the address provided by the party(ies) and/or their attorney(s).

A handwritten signature in cursive script that reads "Jared Thompson". The signature is written in dark ink and is positioned above a horizontal line.

Jared Thompson
Judicial Law Clerk

October 27, 2025
Columbia, South Carolina

South Carolina Administrative Law Court (SC ALC)
Request for Contested Case Hearing FORM
Mail to: 1205 Pendleton St., Suite 224, Columbia, SC 29201

Last Name: De Weerd	First: Eric	Middle: James	Docket No. (To Be Completed by ALC)
Mailing Address: 4 Oyster Reef Dr.		City: HHI	State and Zip: SC 29926
Home Number: 843.247.1592	Work Number: 843.681.6683	Cell Number: 843.247.1592	*E-Mail Address: eric@armmoving.com

*By providing your e-mail address, you consent to receive court orders and notices via electronic transmission

REPRESENTATION

Are you representing yourself? ☒ Yes ☐ No	
Are you represented by an Attorney? ☐ Yes ☒ No	Name of Attorney:
Attorney Mailing Address:	City, State and Zip:
Attorney Work Number and Cell Number:	Attorney E-Mail Address:

CASE INFORMATION

Name of Agency that Issued the Decision: (Example – Dept. of Revenue, Dept. of Insurance, DHEC)
Board of Assessor Appeals

In order to have your case processed, **you must attach the agency decision.** Is it attached?:
☒ Yes ☐ No

If no, please explain:

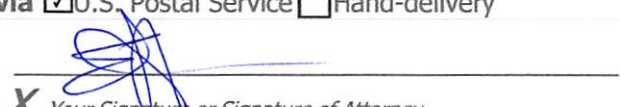
Date the decision was issued: **12.19.2024** Date the decision was received: **12.27.2024 USPS**

Please provide a brief statement regarding why the hearing is being requested and the relief sought:

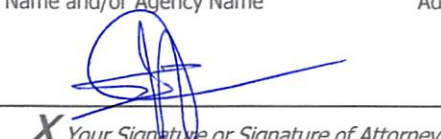
I am requesting a refund for all years as proof of primary residence at 4 McIntosh Rd HHI, SC 29926 was provided upon request via email to Elizabeth Kimbro agent of Beaufort County assessor between 7.26-8.02/2018 including the tax return with the SC return attached. Beaufort County assessor was also provided a 4th time on March 20, 2024. They only refunded tax years 2019-21 incorrectly attaching moot statutes based on untimely filing which is false. Moreover, the board of assessor appeals inappropriately changed the procedures the morning of the appeal hearing allowing the assessor to speak for 30 minutes instead of the procedural 15 minutes. In addition, the Assessor did not provide the 7 day documents timely and was still allowed to use them even though board chair was apprised of such and I objected to her being able to utilize them since they were not going to allow me to submit the documents and I had already submitted for the initial hearing way in advance and confirmed, so it is not fair or just that they can breach their own rule.

Payment (applicable **filing fee pursuant to ALC Rule 71**) is being submitted today to the Administrative Law Court

via ☒ Check ☐ Money Order ☐ Cash
via ☒ U.S. Postal Service ☐ Hand-delivery

 **Jan 11, 2025**
X Your Signature or Signature of Attorney Date

PROOF OF SERVICE (MUST BE COMPLETED)

Your Name: Eric James De Weerd	Date: Jan 11, 2025	City: HHI	State: SC
I hereby certify that on the date and place listed above, I served a copy of the foregoing Request for Contested Case Hearing on all other parties to this matter by depositing the same in the United States Mail, postage paid, and addressed as follows (use the reverse side for any additional names):			
Beaufort County Assessor	100 Ribaut Rd Box 1228	Beaufort, SC 29901	
Name and/or Agency Name	Address	City, State and Zip	
Name and/or Agency Name	Address	City, State and Zip	
 X Your Signature or Signature of Attorney		1.11.25 Date	



COUNTY COUNCIL OF BEAUFORT COUNTY

Board of Assessment Appeals (BAA)

Beaufort County Government Robert Smalls Complex

Post Office Box 1228, Beaufort, South Carolina 29901-1228

Phone: (843) 255-2404 Fax: (843) 255-9404

Website: www.bcgov.net

Paul Jernigan, Chairman Liz Rigg, BAA Coordinator

December 19, 2024

Eric & Danielle DeWeerd
Post Office Box 1443
Bluffton, SC 29910

Also sent via email to eric@armmoving.com

RE: Refund Request for 2017 and 2018

Address: 4 McIntosh Road, Hilton Head SC

PIN: R510 010 000 0176 0000

Dear Mr. & Mrs. DeWeerd:

The Appeal process is a procedure afforded to every property owner in the state of South Carolina in accordance with South Carolina Code Ann. §12-60-2530. The Beaufort County Board of Assessment Appeals serves as an independent and neutral body to review property tax assessments and appraised value disputes between the Assessor and Taxpayer. The Board is responsible for making a fair and impartial decision, taking into consideration the facts presented by the Assessor and the Taxpayer in accordance with South Carolina statutes, once an appeal has gone through the initial appeal then protest process.

The Board has considered the facts regarding the issues presented in the appeal of the above captioned property. Documentation was submitted by both parties fifteen (15) days prior to the conference as well as seven (7) days prior to the conference. Board members present reviewed all documents submitted.

Ms. Sanders stated that June 23, 2022, property owner applied for legal residency which included a request for Legal residency for 2020 and 2021. A denial letter was sent due to missing documents. Again, we were asking for his state tax returns which were not submitted. Only the Federal return for 2017 was submitted. . Ms. Sanders submitted a refund request for tax years 2017 through 2021 to the refund committee. Taxpayer received a refund in excess of \$26,000. Committee approved refund for 2019 through 2021, but not 2017 or 2018, as this was outside of the statutory window for tax refund request.

Appellant challenges the denial of his refund request for 2017 and 2018 for the parcel cited above. Appellant claims he did submit his tax returns requested timely when requested. The only thing submitted at the fifteen (15) day exchange were emails that indicated a PDF was attached. No state tax returns were submitted at that time. Property owner then requested a refund from 2013 through 2022, but that was not part of his original request for a refund for 2017 and 2018.

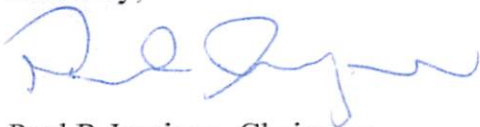
BAA Board members entered executive session to discuss the case as presented. In attendance were Deputy County attorney Dylan Kidd, Paul Jernigan, BAA Chairman, Andrew DiSalvo, Co-Chairman, Bob Bible, Steve Koch and Bob MacKay

The Board voted unanimously in favor of the assessor to deny the refund request for tax years 2017 and 2018. The claim for a tax refund for the years 2019 through 2021 was already granted, Tax refund for tax years 2017 and 2018 is barred by the statute of limitations as set by the South Carolina Legislature in the South Carolina Code of Laws Section 12-54-85 (F)(1) and is therefore denied.

The parties have the right to appeal the decision of this Board, pursuant to SC Ann. §12-60-2540 (A) by requesting a contested case hearing before the Administrative Law Court. If the decision is not appealed, it must be certified to the county Auditor for entry upon the property tax assessment rolls or tax duplicate. The appeal must be made in writing within thirty (30) days of the Board's written determination and mailed to:

Administrative Law Judge Division
Edgar A Brown Building, Suite 224
1205 Pendleton Street
Columbia, SC 29201

Sincerely,



Paul R Jernigan, Chairman

CC: Ebony Sanders, Assessor

Dylan Kidd, Deputy Attorney for the Board of Assessment Appeals

Liz Rigg, Board of Assessment Appeals Coordinator

Serving Board Members for this hearing



COUNTY COUNCIL OF BEAUFORT COUNTY

OFFICE OF THE COUNTY ATTORNEY
102 INDUSTRIAL VILLAGE ROAD, BUILDING #1
POST OFFICE DRAWER 1228
BEAUFORT, SOUTH CAROLINA 29901-1228
TELEPHONE: (843) 255-2055
FAX: (843) 255-9414
www.bcgov.net

BRIAN E. HULBERT
COUNTY ATTORNEY

DYLAN C. KIDD
DEPUTY COUNTY ATTORNEY

RAYMOND TORRES
PARALEGAL

KATHY L. CARTER
EXECUTIVE LEGAL ASSISTANT

September 15, 2025

VIA FEDERAL EXPRESS

Jared Thompson, Esq.
Judicial Law Clerk to Hon. Judge Robert Reibold
South Carolina Administrative Law Court
1205 Pendleton St., Ste. 224
Columbia, SC 29201

Re: Eric and Danielle DeWeerd vs. Beaufort County Assessor
Case No.: 25-ALJ-17-0008-CC

Dear Mr. Thompson:

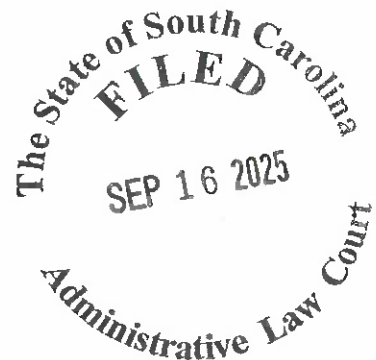
Enclosed, please find the original motion with exhibits for the above-referenced matter.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Raymond Torres
Paralegal

cc: Dylan C. Kidd, Esq.
Eric DeWeerd, Petitioner.

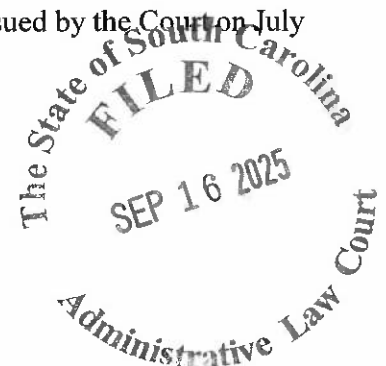


STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Eric DeWeerd and Danielle DeWeerd,	)	
	)	
	)	DOCKET NO: 25-ALJ-17-0008-CC
	)	
Petitioners,	)	
	)	
	)	
vs.	)	<u>RESPONDENT BEAUFORT</u>
	)	<u>COUNTY ASSESSOR'S</u>
	)	<u>RESPONSE TO MOTION FOR</u>
Beaufort County Assessor,	)	<u>CONTINUANCE AND</u>
	)	<u>MOTION FOR SUMMARY</u>
		<u>JUDGMENT OR DISMISSAL</u>
Respondent.		

Comes now, Respondent Beaufort County Assessor, by and through its undersigned counsel, and responds to Petitioner Eric DeWeerd's Motion for Continuance and further moves for summary judgment or dismissal of this contested case under the Court's rules.

This matter is before the Administrative Law Court pursuant to Eric and Danielle DeWeerd's ("Petitioners") Request for a Contested Case Hearing. Petitioners challenge the Assessor's denial of the 4% residential assessment ratio for tax years 2017 and 2018 for Petitioners' real property and improvements located at 4 McIntosh Road, Hilton Head Island, South Carolina. Respondent Assessor contends that Petitioners did not meet their burden to establish their entitlement to the 4% residential reassessment ratio for tax years 2017 and 2018 under the relevant provisions of law. On September 4, 2025, Petitioner Eric DeWeerd moved to continue the hearing to be held on September 9, 2025, which was set by a Notice of Hearing issued by the Court on July 23, 2025.



FACTUAL/PROCEDURAL BACKGROUND

In 2017, Beaufort County became aware that Petitioners had benefitted from the local residence tax rate in two jurisdictions, and as a result, the County back-taxed Petitioners for prior years 2013-2017. Ex. A. Petitioners applied for the 4% residential reassessment rate on August 1, 2018. Ex. B. Petitioners were informed by letter on August 6, 2018, that their application was missing filed South Carolina tax returns (a 2017 Form 1040) as required to process the application. Ex. C. Despite multiple notifications as to the need for copies of their filed state tax returns, Petitioners never submitted said returns. Ex. D.

On June 22, 2022, Petitioners filed a refund request for tax years 2017-2021. Ex. E. A committee comprised of the Assessor, Auditor, and Treasurer voted to approve Petitioners' request for tax years 2019, 2020, and 2021 and issued a refund for over \$26,000. Ex. F. The committee denied Petitioners' request as to tax years 2017 and 2018 because the request was submitted beyond the deadline to do so. Ex. G.

Petitioners appealed the committee's determination regarding tax years 2017 and 2018 to the Board of Assessment Appeals ("BAA"). On July 26, 2024, the BAA sent the parties an initial notification of the scheduled BAA conference and the associated deadlines for evidentiary submissions. Ex. H. The Assessor provided the 15-day exchange materials on September 9, 2024, but Petitioners failed to submit their 15-day exchange materials. Ex. I. Petitioners attempted to submit 15-day exchange materials on September 12. The BAA Coordinator informed Petitioners that the materials were untimely, but nonetheless allowed them to submit rebuttal materials for the 7-day exchange deadline on September 17. Petitioners still failed to provide rebuttal materials on September 17 and ultimately requested a postponement of the proceeding on September 20, which the Board granted.

The BAA hearing was rescheduled for December 10, 2024, and Petitioners submitted 15-day and 7-day exchange materials ahead of the hearing. Ex. J. Importantly, while Petitioners submitted copies of emails purporting to provide a PDF entitled “2017 tax return” to Mrs. Kimbro at Beaufort County in August of 2018 (see ex. D), Petitioners did not produce 2017 or 2018 South Carolina tax returns before or at the BAA hearing. See ex. K. Petitioners could not demonstrate that the document attached to the August 2018 email contained a South Carolina tax return, and they were subsequently notified that their 2017 South Carolina tax return was still needed. Ex. C. Petitioner submitted a client copy of an individual declaration of estimated tax from 2018 (ex. L), which they received in connection with an application for a tax payment extension. Consequently, while Petitioners contended that they provided all documentation required of them at the appropriate time, they produced no evidence to corroborate their account. Ex. K.

Petitioners also requested for the first time reimbursement dating back to tax year 2013 at the hearing and were informed that these claims were not before the BAA at that time. Ex. K. Respondent Assessor argued that the evidence demonstrated that Petitioners failed to submit the required documentation to support their entitlement to a refund request for tax years 2017 and 2018, and as a result, their 2022 request was insufficient and time-barred as to those years. The BAA considered the evidence and arguments presented at the hearing and unanimously voted to uphold the decision of the committee. Id. The BAA issued a decision letter dated December 19, 2024, setting forth its decision and Petitioners’ right to appeal. Ex. M.

Petitioners submitted a Request for Contested Case to the ALC dated January 11, 2025. Ex. N. The Court issued a Notice of Assignment for the case on January 16, 2025 (ex. O), and an Order for Prehearing Statements dated February 18, 2025, which was received by the County on February 20. Ex. P. The County filed its prehearing statement on March 10, 2025, and served a

copy to the Petitioners. Ex. Q. Petitioners did not file a prehearing statement in response to the Court's Order. The Court again requested that Petitioners file a prehearing statement by email correspondence on July 3, 2025. Ex. R. Petitioners again failed to file a prehearing statement and have not done so to date. Ex. S.

Petitioner Eric DeWeerd contacted the Court by email on August 19, 2025, requesting a continuance of the hearing scheduled for September 9 because his "counsel" was scheduled to be in another court during the week of the hearing. Ex. T. Counsel responded and clarified that he had agreed to assist in the matter if a continuance was granted prior to his involvement. Id. The Court advised Petitioner that he must file a written motion for continuance (id.; however, Petitioner did not make further contact with the Court or Respondent until filing the motion on September 4. Ex. U.

ISSUES PRESENTED

The issues addressed in Respondent's filing are as follows:

- a. Whether Petitioner should be granted a continuance;
- b. Whether the Petitioners timely filed their claim for the 4% residential reassessment ratio for tax years 2017 and 2018; and
- c. Whether the Respondent Assessor erred in denying Petitioners' claim for the 4% residential reassessment ratio for tax years 2017 and 2018.

ARGUMENT

As an initial matter, Respondent Assessor opposes Petitioner Eric DeWeerd's request for continuance. As outlined above, while Mr. DeWeerd mentioned a potential motion for continuance by email approximately 20 days before the hearing, he did not file the motion until 5 days before the hearing, which meant that the County had to fully prepare for the September 9 hearing and arrange for its witnesses to be in Columbia, rather than at work in Beaufort. Petitioner's basis for the motion is unpersuasive, as he had ample time to obtain representation over the nearly nine

months since he requested the contested case. Petitioner waited until the eve of the hearing to attempt to retain counsel, and then advised the court that an attorney who did not represent him at the time of his request for continuance would “assist” him at the hearing only if it was continued. Petitioner’s first mention of a request for continuance was only 21 days before the scheduled hearing, which violates Rule 19A, SCALC’s requirement that motions be submitted 30 days before any hearing, as does his motion submitted 5 days before the hearing. Respondent Assessor contends that Petitioner’s request for continuance is unwarranted and opposes the motion.

Regardless of the Court’s decision as to Petitioner’s request for continuance, Respondent Assessor asserts that it is entitled to either summary judgment or dismissal of the contested case with prejudice under Rule 23, SCALC. Respondent Assessor would show that Petitioner has repeatedly failed to follow this Court’s rules in prosecuting his contested case. Petitioner failed to submit a prehearing statement in response to the Court’s order for the same dated February 18, and again failed to submit a prehearing statement when asked to do so by the Court “as soon as possible” on July 3. Respondent Assessor contends that Petitioner has failed to prosecute his contested case and forced the Respondent to prepare for the hearing without any knowledge as to the grounds for his claims, while Respondent has complied with the Court’s rules and provided the information it will present at the hearing in so doing. Respondent asserts that it is entitled to Adverse Disposition of the contested case under Rule 23, SCALC, based upon the foregoing.

Should the Court determine that Petitioner’s case should not be dismissed, Respondent Assessor believes it is entitled to summary judgment on the claims presented by Petitioner. Respondent seeks a determination by this Court that the Petitioners failed to satisfy the legislatively imposed criteria for eligibility for the 4% residential assessment ratio for tax years 2017 and 2018.

Summary judgment is appropriate under Rule 56 of the South Carolina Rules of Civil Procedure where there is no genuine issue of material fact for trial. The Kitchen Planners, LLC v. Samuel E. Friedman, 432 S.C. at 275, 851 S.E.2d at 729 (2023). The party contesting the BAA's determination generally has the burden of proof on appeal. See Leventis v. S.C. Dep't of Health & Env'tl. Control, 340 S.C. 118, 132-33, 530 S.E.2d 643, 651 (Ct. App. 2000).

A refund application must contain certain information set forth in S.C. Code Section 12-60-450, as well as "other relevant information the department may reasonably prescribe." in S.C. Code § 12-60-450(B)(7). No refund of property taxes must be given for a property tax exemption requiring an application unless the application was timely filed. S.C. Code Ann. § 12-60-1750(1), as referenced in S.C. Code § 12-60-2560.

"[C]laims for credit or refund must be filed within three years from the time the return was filed, or two years from the date the tax was paid, whichever is later. If no return was filed, a claim for credit or refund must be filed within two years from the date the tax was paid. A credit or refund may not be made after the expiration of the period of limitation prescribed in this item for the filing of a claim for credit or refund, unless the claim for credit or refund is filed by the taxpayer or determined to be due by the department within that period." S.C. Code Ann. § 12-54-85(F)(1).

Here, the evidence demonstrates that Petitioners applied for the 4% residential reassessment rate in August 2018 but failed to submit all of the documentation required by Beaufort County to process the application; namely, copies of filed South Carolina state tax returns to establish primary residency. Petitioners point only to a PDF email attachment from August 2018 entitled "2017 tax return" as evidence that they submitted state tax returns. Ex. D. As noted, Petitioners could not demonstrate that the PDF contained a copy of a filed 2017 South Carolina

state tax return, and the record contains only an individual declaration of estimated tax issued in connection with a tax extension request. Ex. L. To this day, Petitioners have not submitted copies of filed state tax returns for tax years 2017 or 2018—only a client copy of an individual declaration of estimated tax from 2018, which is not equivalent to a filed tax return. Such records are reasonably required by Beaufort County to determine primary residency. Because Petitioners failed to submit state tax returns, their application for a refund in 2017 (and any purported attempt to do so for 2018) was incomplete and insufficient to entitle them to the refund sought. Petitioners did not apply for a refund in 2018, and any effort to do so in 2022 or beyond was untimely under South Carolina law.

Moreover, Petitioner has failed to submit any evidence or grounds for relief during the pendency of the contested case. The only evidence in the record is that which has been submitted by Respondent, and as a result, there is no genuine issue of material fact in the case. Respondent Assessor asks this Court to affirm the decision of the BAA and issue an order in its favor.

CONCLUSION

In conclusion, Respondent Beaufort County Assessor opposes Petitioner's motion for continuance and further moves for dismissal of the contested case with prejudice under Rule 23, SCALC. Respondent Assessor alternatively moves for summary judgment in its favor, as there is no genuine issue of material fact for trial.

Respectfully submitted,

By: s/ Dylan Kidd
Dylan C. Kidd
Deputy County Attorney, Beaufort County
S.C. Bar No. 102754
Post Office Box 1228
Beaufort, SC 29901

(843) 255-2051
Attorney for Beaufort County Assessor

Beaufort, South Carolina

September __, 2025

CERTIFICATE OF SERVICE

I certify that I served the foregoing upon all counsel/parties of record by affixing same with proper postage placing same with the United States Postal Service addressed to Petitioner's last known address on September 15, 2025.

By: /s/ Dylan C. Kidd

Dylan C. Kidd



COUNTY COUNCIL OF BEAUFORT COUNTY

Office of the Assessor

Beaufort County Government Robert Smalls Complex
Post Office Box 1228, Beaufort, South Carolina 29901-1228
Phone: (843) 255-2400 Fax: (843) 255-9404
Web Site: www.bcgov.net

March 23, 2018

Eric Deweerd
Danielle Marie Sirianni-Deweerd
4 McIntosh Rd.
Hilton Head Island SC 29926



Re: R510 010 000 0176 0000 / T510 010 000 0176 6PCT
AIN # 00345852 / 242006472
4 McIntosh Road

Dear Mr. & Mrs. Deweerd:

Recently, it has come to our attention that you have been receiving Owner Occupancy Credit in Cuyahoga County, Ohio, while also receiving the Legal Residence Special Assessment Ratio of 4% in Beaufort County. You failed to remove the Owner Occupancy Credit in Cuyahoga County, Ohio, when you began receiving the Legal Residence Special Assessment Ratio of 4% in Beaufort County.

South Carolina Code of Laws 12-43-220(c)(2) further stipulates:

(vii)(A) If a person signs the certification, obtains the four percent assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed equal to one hundred percent of the tax paid, plus interest or that amount at the rate of one-half of one percent a month, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

Accordingly, the 4% Special Assessment Ratio has been removed effective tax year 2013 and a revised 2013 through 2016 Real Property Tax Bill using the 6% assessment ratio reflecting the penalty and interest is enclosed. Additionally, your 2017 Real Property Tax Bill has been changed to reflect the 6% assessment ratio.

If you have any questions please feel free to contact me.

Sincerely,


Beth Roberts
Branch Operations Manager
(843) 255-2419

Enclosure: Property Tax Bill

Delivered - SC 1215
Vehicle

BEAUFORT COUNTY

ent Robert Smalls Complex
ufort, South Carolina 29901-1228
Website: www.bcgov.net

**4% Legal Residence
Exemption Application**
Due January 15th

Alternate ID 00345852
Adjoining Lot AIN 00345852
ANSWERED BEFORE APPLICATION CAN BE PROCESSED

land, SC 29926

City, State Hilton Head Island, SC Zip 29926

1. Do you occupy this as your legal/primary residence?
Date you first occupied this property as your legal/primary residence: DEC 8, '12 ☒ Yes ☐ No
2. Do you or any member of your household receive a homestead/exemption on any property in the U.S?
If yes, provide property address 14105 CREEK ☐ Yes ☒ No
3. Is any portion of this property being used commercially or for a home based business?
If yes, give the square footage _____ ☐ Yes ☒ No
4. Have you rented, or will you rent any portion of this property?
If yes, number of days rented _____ Square Footage _____ (Rental Addendum) ☐ Yes ☒ No
5. Is this property being held in a Trust? If yes, submit the Trust documents to be reviewed. ☐ Yes ☒ No
6. Are you Active Duty Military? If yes, you must apply annually.
If yes, please check one, stationed in Beaufort _____ or elsewhere _____ ☐ Yes ☒ No
7. If this is a mobile home, please specify if you own or rent the land?
If you own the land, list the parcel ID number for the land: R _____ ☐ Own ☐ Rent

PROOF OF ELIGIBILITY REQUIRED FROM ALL OWNERS & SPOUSES

MINIMUM REQUIREMENTS:

- SC Driver's License/I.D. Card
- SC Vehicle Registration (Voter Registration if no vehicles)
- SC 1040 Individual Income Tax Return

OTHER REQUIREMENTS AS APPLICABLE:

- PCS, LES, and Military I.D. (both spouses)
- Complete Executed Trust Document
- Divorce decree/Separation Agreement/Death Cert
- Additional documents as may be requested

FOR OFFICE USE ONLY

(2)

AUG 1 2018

BEAUFORT COUNTY
CLERK'S OFFICE



- _____ Initial Application
- _____ RTA
- ☒ Renewal
- _____ Military
- _____ Change(Secondary to Primary)
- _____ Rental Addendum

TD Date _____ Approved _____ Reviewer _____ Qualifying Date _____

Submitting this application does not delay the payment of taxes that are billed. Penalties & interest will **NOT** be waived. You will only be notified if your application is denied.

1815 W. 47th St
Cleveland OH 44115
029

no prop. in any other city or state
Trans. City, TX
Cobb, GA

Marital Status (circle one):		Single	<u>Married</u>	Separated	Divorced	Widowed
Owner Name: Eric De Weerd (Print) Signature:  SSN: [REDACTED] Date: <u>8-1-18</u> Phone/Cell: <u>843-247-1592</u> Email: <u>Eric@AmMoving.com</u>				Spouse/Co-owner Name: Danielle Marie Sirianni-De Weerd (Print) Signature:  SSN: [REDACTED] Date: <u>8-1-18</u> Phone/Cell: <u>843-338-4990</u> Email: <u>DMSD099@Gmail.com</u>		
Co-Owner Name: (Print) Signature: _____ Address: _____ SSN: _____ Date: _____ Phone/Cell: _____ Relationship to Owner: _____ Email: _____				Co-Owner Name: (Print) Signature: _____ Address: _____ SSN: _____ Date: _____ Phone/Cell: _____ Relationship to Owner: _____ Email: _____		

What happens after I complete this form:

- Processing of your application could take 4-6 weeks or longer.
- You must pay your taxes by January 15th to avoid penalties and/or interest regardless of app status.
- You will NOT be notified if you have been approved.
- Please contact the Assessor's office with questions regarding your application. Other departments will not be able to answer your questions accurately.
- If you are denied, you will be notified in writing.

PENALTY OF PERJURY, FRAUD AND REMOVAL OF LEGAL RESIDENCE

Approval of the 4% Legal Residence Exemption is a significant tax saving to primary, owner-occupied properties. Severe penalties, interest, and forfeiture of the 4% payment, as well as removal of the exemption from your property will be implemented if a change in use has occurred. You must notify the Assessor's office within 6 months of any change in use, including;

- Renting for more than 72 days in a calendar year (Jan-Dec).
- Moving your legal residence to another property.
- Active military receiving PCS orders to move away from Beaufort County.
- Death of an owner.

By signing this application, you acknowledge you have read and understand this section and the applicable statutes on the next page.

Applicant Signature:  Date: 8-1-18



RECEIVED
AUG 1 2018
BEAUFORT COUNTY
ASSESSOR'S OFFICE



COUNTY COUNCIL OF BEAUFORT COUNTY
Office of the Assessor
Beaufort County Government Robert Smalls Complex
Post Office Box 1228, Beaufort, South Carolina 29901-1228
Phone: (843) 255-2400 Fax: (843) 255-9404
Web Site: www.bcgov.net

August 6, 2018

Eric & Danielle De Weerd
4 McIntosh Road
Hilton Head Island, SC 29926

Tax Year: 2018

Property ID No: R510 010 000 0176 0000

Alternate ID No: 00345852

Eric & Danielle:

In review of your application for the 4% Special Assessment Ratio the following items are needed and/or clarification required prior to the approval of your application. THE ORIGINAL APPLICATION IS ON FILE WITH OUR OFFICE PENDING REQUESTED RECEIPT OF THE INFORMATION BELOW:

Please provide a copy of your 2017 South Carolina Individual Income Tax Return and all vehicle registrations.

AS OF JULY 1, 2014, WE NO LONGER ACCEPT DOCUMENTS VIA E-MAIL OR FAX.

PLEASE RESPOND WITHIN 30 DAYS. FAILURE TO RESPOND WILL RESULT IN DISAPPROVAL OF YOUR APPLICATION. THANK YOU.

Sincerely,

Joan M. Gillis
Exemption Specialist
Hilton Head Island Assessor's Office
Phone: 843-255-2426

SCANNED

REV 5/8/2014



Kimbro, Elizabeth

From: Eric De Weerd <eric@armmoving.com>
Sent: Thursday, August 2, 2018 3:56 PM
To: Kimbro, Elizabeth
Cc: mike@mogillaw.com; dmsd0990@gmail.com
Subject: Re: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926 Mogil Law
Attachments: image003.jpg

Okay I am in transit to the airport but will resend tax return upon arrival to airport

On Aug 2, 2018 3:19 PM, "Kimbro, Elizabeth" <ekimbro@bcgov.net> wrote:

Hi Mr. De Weerd,

I am only able to access the vehicle registration for Danielle's Range Rover. The pdf for the tax return only leads me to an attempt to open in Gmail, but to no avail.

Sincerely,

Elizabeth Kimbro

Appraisal Technician

Beaufort County Assessor's Office

100 Ribaut Rd.

Beaufort, SC 29901-0458

843-255-2403



From: Eric De Weerd <eric@armmoving.com>
Sent: Thursday, August 2, 2018 2:53 PM
To: Kimbro, Elizabeth <ekimbro@bcgov.net>; mike@mogillaw.com; dmsd0990@gmail.com

Subject: Re: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926 Mogil Law

Mrs. Kimbro,

The other two items requested please confirm receipt of two emails with Driv License, Vote Reg., Tax return, and licenses.

Eric and Danielle De Weerd

4 Mc

Intosh Rd.Preview attachment 2017 Tax Return.pdf



2017 Tax Return.pdf

1.9 MB

HHL, SC 29926

843.247.1592

On Wed, Aug 1, 2018 at 4:58 PM, Eric De Weerd <eric@armmoving.com> wrote:

Mrs. Kimbro,

Attached is driver's license and voter registration tax return to follow.

----- Forwarded message -----

From: Eric De Weerd <eric@armmoving.com>

Date: Thu, Jul 26, 2018, 11:24 AM

Subject: Re: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926 Mogil Law

To: <mike@mogillaw.com>

Cc: <dmsd0990@gmail.com>

On Jul 26, 2018 10:23 AM, <mike@mogillaw.com> wrote:

Eric--Assessor will focus on drivers license. Voter reg helps, but they will not list 4% rate without d.l proofs.

Michael W. Mogil

Law Office of Michael W. Mogil, P.A.

2 Corpus Christie Place, Suite 303

303 Professional Building

Hilton Head Island, SC 29928

Tel: (843)785-8110

Fax: (843)785-9676

Mobile: 843-290-1425

This E-mail is covered by the Electronic Communications Privacy Act, 18 U.S.C. Sections 2510-2521 and may contain attorney-client privileged and confidential information or attorney work product, and is intended only for the use of the individual or entity named above as the addressee. If the reader of this E-mail and any attachments is not the intended recipient, the retention, dissemination, distribution or copying of this E-mail and any attachments is prohibited and violates applicable law. Please reply to sender if this E-mail is received in error.

Best regards and blessings,

Eric J. De Weerd

President

o: 843.681.6683 (move)

m 843.247.1592

www.armmoving.com



PIN #: RS10 010 000 0176 0000

AIN #: 00345852

Address: 4 McClinton Rd.

Date: 6-22-22

Dear Assessor:

I am requesting a refund for the tax year(s) 2020/2021. I was taxed at the 6% rate versus the 4% rate. This property was my primary residence during the above mentioned tax year(s).

1. ☐ I will continue to reside on this property.
2. ☒ I no longer reside on this property. See fol.
3. ☐ I will move from this property as of _____ (Date).

Forwarding address: 521 Woodstock Lane

P.G., FL 33982

Sincerely,

(Signature of Applicant)

PLAINTIFF'S
EXHIBIT

E

DO NOT WRITE BELOW THIS LINE

OFFICE USE ONLY

Enclosed:

- ☒ Driver's License(s) / Military I.D.
- ☒ Vehicle Registration(s) / PCS Orders / Voter Reg E + A
- ☐ South Carolina State Income Tax Return/LES 2020 + 2021 SC1040
- ☐ Paid Property Tax Documentation:
- ☐ Mortgage Escrow: Form 1098 Mortgage Int Stmt OR Escrow Analysis stmt 2020 + 2021
- ☐ No Mortgage Escrow: Paid Tax receipt
- ☐ Electric Company Documentation:
 - o Dominion "Connection Date" letter; call 800-251-7234 to request.
 - o Palmetto "Account Summary"; call 843-208-5551 to request.

Rec'd by: _____ or Via Mail _____

Form Revised: 01/24/2018



COUNTY COUNCIL OF BEAUFORT COUNTY

Office of the Assessor

Multi Government Center - PO Box 1228

Beaufort, South Carolina 29901-1228

(843) 255-2400 Fax: (843) 255-9404

<https://www.beaufortcountysc.gov> E-Mail: LegalResDocs@bcgov.net

Eric and Danielle Deweerd
521 Woodstork Lane
Puna Gorda, FL 33982

Notice Date: 04/17/2024

Property ID: R510 010 000 0176 0000

Alternate ID: 00345852

Legal Residency Special Assessment Refund

Dear Taxpayer:

Your request for a "Legal Residency Special Assessment" refund for the tax year(s) 2019, 2020 and 2021 was reviewed by the refund committee and was approved.

If you are not satisfied with this determination, you may continue the administrative review process by filing a written protest within thirty (30) days from the date of this letter. If an objection is not received within thirty (30) days of this letter, your right to protest, this determination will be waived.

If you have additional questions concerning your refund, please do not hesitate to contact us, we are here to assist.

Thank you,

Ebony Sanders
Digitally signed by Ebony Sanders
Date: 2024.04.17 11:07:47
+04'00'

Ebony F. Sanders
Beaufort County Assessor





COUNTY COUNCIL OF BEAUFORT COUNTY

Office of the Assessor

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If you have additional questions concerning your refund, please do not hesitate to contact us, we are here to assist.

Thank you,

Digitally signed by Ebony Sanders
Date: 2024.04.17 11:04:26 -0400

Ebony F. Sanders
Beaufort County Assessor





COUNTY COUNCIL OF BEAUFORT COUNTY
Board of Assessment Appeals (BAA)
Beaufort County Government Robert Smalls Complex
Post Office Box 1228, Beaufort, South Carolina 29901-1228
Phone: (843) 255-2400 Fax: (843) 255-9404
Web Site: <https://beaufortcountysc.gov/>

July 26, 2024

Eric DeWeerd
P.O. Box 1443
Bluffton, SC 29910

CERTIFIED MAIL
Article Number: 7099 3400 0011 9055 4694
RETURN RECEIPT REQUESTED

RE: Refund Denial
Address (es): 4 McIntosh Road
PIN (S): R510 010 000 0176 0000

Dear Mr. DeWeerd:

This is to inform you that your request for a hearing regarding Denial of refund for the property located at the above addresses, is scheduled for a conference before the Beaufort County Board of Assessment Appeals (BAA) on Tuesday, September 24th, 2024, at 2 PM. The conference will be held in the County Chambers within the Beaufort County Administration Building at 100 Ribaut Rd, 29902 Beaufort SC.

When an appeal, or challenge, is brought before the Board of Assessment Appeals, the taxpayer bears the burden of demonstrating that the assessor's determination is incorrect. See *Newbery Mills, Inc. v. Dawkins*, 259 S.C. 7, 15-16, 190 S Ed.2d 503, 507 (1972). The burden of proof is on the property owner to present his or her case, and to show validity of ATI Exemption, based on a preponderance of the evidence. A preponderance of evidence is not as stringent a standard as that of "reasonable doubt," and means generally that the evidence of one side or the other has "greater weight" or creates a "stronger impression."

Each appeal before the Board is allocated 30 minutes (fifteen (15) minutes for each side). If you anticipate needing more time to present your evidence, please contact Liz Rigg at (843) 255-2414 prior to the meeting.



Fifteen (15) days (09/09/2024) prior to the date of the conference, the Assessor and the property owner **must** file with the BAA two (2) copies of documents required pursuant to S. C. Code § 12-60-2530 (F) & (G) and **all evidence to be presented at the conference**, including, but not limited to, evidence of correspondence with taxing jurisdictions, S.C. Statutes or laws, and any other evidence to be presented. All documents shall also be exchanged between parties at this time.

Seven (7) days (09/17/2024) prior to the date of the conference, the parties may file with the BAA **any response** to the information filed by the other. Two (2) copies of these **additional** documents shall also be exchanged between parties at this time.

The Board of Assessment Appeals will render a decision on the filed documents and the presentation at the conference. The Board does not provide a court reporter at the conference; however, you may hire a court reporter at your expense.

Please mail all correspondence to:

Ms. Liz Rigg
Board of Assessment Appeals
Beaufort County Government Robert Smalls Complex
PO Box 1228
Beaufort, SC 29901-1228

or hand deliver to: Assessor's Office at 100 Ribaut Road, Beaufort, SC, Room #210

If you have questions concerning your conference, please contact Ms. Liz Rigg, Coordinator to the Beaufort County Board of Assessment Appeals.

Sincerely,



Paul Jernigan, Chairman

CC: BAA Board Members
Ebony Sanders, Beaufort County Assessor

Thomas Keaveny, Esq
David Bartholomew



4 McIntosh Road Hilton Head, SC

Property Owner: Eric De Weerd
R510 010 000 0176 0000





Issues Surrounding The Case

Background:

- R510 010 000 0176 0000 – 4 McIntosh Road, Hilton Head SC, Eric De Weerd, Danielle Marie Sirianni – De Weerd
- October 31, 2012, through February 08, 2022 De Weerd's Period of Ownership of the subject property
- Tax Year 2017 – *Legal Residency Special Assessment Exemption* – 4% (LR) removed because of a countywide LR audit.
- August 01, 2018 – Applied for the LR for the tax year 2018 (Tax returns were not provided)



Issues Surrounding The Case

Background:

- August 06, 2018 – Letter to the taxpayer requesting 2017 SC filed tax returns.
- August 2018 – 2017 SC filed tax returns that were not provided, only 2017 US federal tax returns.
- June 23, 2022 – Applied for LR for TY2020
 - LR application included a request for a TY2020 and 2021 LR refund
- October 27, 2022 – Denial letter due to missing documents (tax returns for TY2019 and 2020)
- October 30, 2023- The County Assessor meets with the property owners



Issues Surrounding The Case

Background:

- March 20, 2024 – The Assessor meets with the property owners – The property owner provided to the Assessor “SCDOR Request For Extension of Time to File” for tax years 2018 through 2021
- April 01, 2024 – The Assessor submits 2017 through 2021 refund requests to a committee comprised of the Assessor, Auditor, and Treasurer for a vote.
- April 2024 – The committee approved the taxpayer’s refund request for TY 2019 through 2021.
- April 2024 – The committee voted not to approve the taxpayer’s refund requests for TY2017 and 2018.



Issues Surrounding The Case

Background:

- May 2024 - The property owner appealed the committee's tax years 2017 and 2018 refund request determination



Issues Surrounding The Case

The Taxpayer:

- Contends that they are entitled to a refund for the tax years 2017 and 2018 based on the following:
 - The taxpayer submitted 2017 tax returns and other supporting documents that prove residency to the Assessor's office personnel in 2018.



Applicable Code of Laws

§12-43-220 (c)(3) states:

“Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12-60-2560. The taxpayer must establish that the property in question was, in fact, his legal residence and where he was domiciled.” [emphasis added]



Applicable Code of Law

The Assessor argues that the taxpayer's claim for a refund for tax years 2017 and 2018 is barred by the statute of limitations in:

§12-60-2560. Filing claim for refund; contents.:

“Subject to the limitations in Section 12-60-1750, and within the time limitation of Section 12-54-85(F), a property taxpayer may seek a refund of real property taxes assessed by the county assessor and paid, other than taxes paid on property the taxpayer claims is exempt, by filing a claim for a refund with the county assessor who made the property tax assessment for the property for which the tax refund is sought.” [emphasis added]



Applicable SC Code of Law

§12-54-85(F)(1)(2014): Time limitation for assessment of taxes or fees; exceptions:

“(A) Except as otherwise provided in this section, taxes must be determined and assessed within thirty-six months from the date the return or document was filed or due to be filed, whichever is later.” [emphasis added]

050



Applicable Code of Law

§12-54-85(F)(1)(2014) states:

“Except as provided in subsection (D), claims for credit or refund must be filed within three years from the time the return was filed, or two years from the date the tax was paid, whichever is later. If no return was filed, a claim for credit or refund may not be made after the expiration of the period of limitation prescribed in this item for the filing of a claim for credit or refund unless the claim for credit or refund is filed by the taxpayer or determined to be due by the department within that period.”
[emphasis added]

June 2022 – The property owner provides the Assessor with a refund request for tax years 2020 and 2021 (only).



Applicable Code of Law

§12-60-1750 Refund of property taxes; exceptions:

“Notwithstanding any other provision of law, no refund of property taxes must be given:

(1) for a property tax exemption requiring an application, unless the application was timely filed;” [emphasis added]

The taxpayer filed a timely application for the tax year 2018 (August 01, 2018). The property owner does not have a timely filed application for the 2017 tax year. The 2018 LR application did not include the property owner’s SC-filed tax returns. The requested documents were not received within 30 days of the date of notification requesting the documents.



Applicable Code of Law

§12-43-220 (c)(2)(iv) states the minimal requirements to receive the Legal Residency special assessment:

“ In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to:

(A) a copy of the owner-occupant’s most recently filed South Carolina individual income tax return;” [emphasis added]

October 2023 – Property owner provided to the Assessor SC “Request for Extension for Time to File” for tax years 2018 through 2021.



Conclusions

The taxpayer failed to:

1. The taxpayer failed to provide the requested documents within 30 days of the August 6, 2018, Assessor's office notification.
2. The taxpayer failed to file for a refund request within the time limitations as mandated by the Code of Laws.
3. Annually mailed tax bills (2017 through 2018) indicated that the property was taxed at the non-legal residency rate.
4. Property owner's refund request for tax years 2017 and 2018 is outside statute of limitations period.



Supplemental Information



SC Case Law

14-ALJ-17-0194-CC, Aiken County Assessor vs. James F. Marvin, October 2, 2014.

“Section 12-54-85(F)(1) allows a three-year window from the time the return was filed or a two-year window from the date the taxes are paid to file a claim for a refund of the taxes paid. Were the taxpayer did not file a claim for a refund within the applicable time limits prescribed by Section 12-54-85(F)(1). The tax years at issue in this dispute are 2007, 2008, and 2009. Respondent filed his claim for a refund in 2013, which means the tax years in dispute were not filed within three years of the time of return or within two years from the date the taxes were paid.”





SC Case Law

17-ALJ-17-0171-CC (Ginsburg v. Horry County)

The notes for this ruling states (bottom of page 3)–

“The cardinal rule of statutory construction is to ascertain and give effect to the intent of the legislature.” (Henry-Davenport v. School District of Fairfield County)(2011). All rules of statutory constructions are subservient to the one that legislative intent must prevail if it can be reasonably discovered in the language used, and that language must be construed in the light of the intended purpose of the statute. (Nelson v. Osmint)(2010). **“A statute as a whole must receive a practical, reasonable, and fair interpretation consonant with the purpose, design, and policy of the lawmakers.”** (State v. Sweat)(2010)

057



SC Case Law

Case Law – Burden of Proof

“An assessor’s valuation is presumed correct and made in conformity with the law.” Joe W. Hiller, Architect Inc. v. Colleton County Assessor, 1996 WL 909131 Docket No. ALJ-17-231-CC (ALJ Feb. 16, 1996). The burden is on the property owner to disprove the Assessor’s valuation. See Cloyd v. Mabry, 295 S.C. 86, 367 S.E.2d 171 (Ct. App. 1988). “A taxpayer contesting an assessment has the burden of showing that the valuation of the taxing authority is incorrect.”

“Because I find that the individual appraisal conducted by McGee is a more reliable method of accurately estimating the market value of property than a mass appraisal...” *Old Citadel Associates v. Charleston County Assessor*, Docket No. ALJ-17-0149-CC (ALJ Mar. 29, 2004). *Oliver v. Lexington County Assessor*, Docket No. 11-ALJ-17-0621-CC (ALJ May 15, 2012).

Sanders, Ebony

From: Sanders, Ebony
Sent: Wednesday, April 17, 2024 11:10 AM
To: Eric De Weerd
Cc: Danielle Sirianni-DeWeerd; Gregory, David
Subject: RE: 4 McIntosh Rd De Weerd T510 010 000 0176 6pct
Attachments: R510 010 000 0176 0000 approved signed.pdf; R510 010 000 0176 0000 Signed.pdf

Tracking:	Recipient	Delivery
	Eric De Weerd	
	Danielle Sirianni-DeWeerd	
	Gregory, David	Delivered: 4/17/2024 11:14 AM

Good Morning,

See the attached letters concerning your refund requests.



Ebony Sanders
Beaufort County Assessor

Phone: 843-255-2400
Fax: 843-255-9404
Email: ebonys@bcgov.net

Beaufort County Assessor's Office
100 Ribaut Road
Post Office Box 1228
Beaufort, SC 29901

www.beaufortcountysc.gov

From: Eric De Weerd <eric@armmoving.com>
Sent: Monday, April 15, 2024 2:35 PM
To: Sanders, Ebony <ebonys@bcgov.net>
Cc: Danielle Sirianni-DeWeerd <cdmsd0990@gmail.com>; Gregory, David <dgregory@bcgov.net>
Subject: Re: 4 McIntosh Rd De Weerd T510 010 000 0176 6pct

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

I am still confused as Danielle and I both sat with you in your office for my 11th visit to Beaufort County assessor, post providing EVERYTHING to Elizabeth Kimbro, agent of Beaufort County Assessor's Office, and provided you with documented proof the 2017 Tax return was attached to said communication's between July 26, 2018 and August 2, 2018. There was no need for any extension back then as EVERYTHING was provided in a timely manner.

You, personally, on my 4th visit to your office since Mid Oct 2023, went through all of my paperwork and pulled out the 2018 Application and advised both of us that is what you needed after going through the SC code of laws and guaranteed us in that meeting on March 20th at 12 noon.

As for such, The Beaufort County assessor itself was in possession of proof, house in question, 1815 W. 47th St. Cleveland, OH 44102 was SOLD May 1, 2017 before any of this commenced. It is so noted in internal Beaufort Assessor notes dated 7.11.2017 and not only did you backdate even though 4 McIntosh Rd. was our primary residence since inception, and we were paying rental tax on 5 other properties in Beaufort County and Jasper County. Even after the sale was noted, the Assessor's office failed to correct its mistake prior to back taxing.

When do we expect to receive the 3 years that never should have been at the rental rate? What is the appeal process for this incorrect assessment?

Best regards and blessings,

Eric J. De Weerd, President/Owner
90 Main St. Suite B3
Hilton Head Island, SC 29926



All The Right Moves Moving & Storage
o: 912.376.9175 GA or 843.681.6683 (move) SC
"Family Owned and Operated" as an ESOP
M 843.247.1592
armmoving.com
<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Mon, Apr 8, 2024 at 5:55 PM Sanders, Ebony <ebonys@bcgov.net> wrote:

At first, I was under the impression that a refund could be obtained for 2017 and 2018 based on your timely filed legal residency application (for tax year 2018); however, in further review of the South Carolina Code of Laws (12-54-85, 12-60-1750, and 12-60-2560) a refund cannot be granted for TY2017 and TY2018. Just to let you know, you were notified on August 6, 2018, that your timely filed 2018 LR application needed to include your SC tax returns (12-43-220). However, your tax documents (proof of an extension request were not received until 2024). Therefore, the LR was not granted, and the 6% remained.

§12-54-85 only allows for a refund within thirty-six months from the date the document was filed. Your refund request for prior years is outside the thirty-six-month window. To comply with 12-60-2560, your refund request was presented to the Refund Committee for a vote. The committee determined to only grant a refund for tax years 2019 through 2021. The committee denied the tax years 2017 and 2018. The South Carolina Code of Laws allows you to appeal the committee's determination. The refund for TY2019 through 2021 will be processed within the next two weeks. Appealing the determination for TY2017 and TY2018 will not delay the refund for TY2019 through 2021.



Ebony Sanders

Beaufort County Assessor

Phone: 843-255-2400

Fax: 843-255-9404

Email: ebonys@bcgov.net

Beaufort County Assessor's Office

100 Ribaut Road

Post Office Box 1228

Beaufort, SC 29901

www.beaufortcountysc.gov

From: Eric De Weerd <eric@armmoving.com>

Sent: Monday, April 8, 2024 12:01 PM

To: Sanders, Ebony <ebonys@bcgov.net>; Gregory, David <dgregory@bcgov.net>; Danielle Sirianni-DeWeerd <dmsd0990@gmail.com>

Subject: Re: 4 McIntosh Rd De Weerd T510 010 000 0176 6pct

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

On Fri, Apr 5, 2024 at 3:37 PM Eric De Weerd <eric@armmoving.com> wrote:

Can you please help me clear up the confusion of the declination of the 2017-2018 reimbursements?

I confirmed with Danielle Sirianni-De Weerd that we both had the same understanding upon departure from our meeting Wed Mar 20, 2024 12pm – 12:30pm (EDT).

In that meeting we went back and forth on the years in question, 2012 - 2022. I advised that we had followed up immediately with Elizabeth Kimbro as 4 McIntosh was our primary, as previously advised in our meetings Oct. 30, 2023 and March 20, 2024.

You sifted through all the documentation I have acquired since 2018 and you specifically chose my original Exemption application, made a copy, and advised both of us that was what you needed and providing the SC 1040's would suffice for reimbursement purposes for 2017-2021, you were very clear the only questionable year at that point was 2022.

Please confirm receipt of this email and confirm the address you have on file for the reimbursement is:

PO Box 1443

Bluffton, SC 29910

When can we expect the reimbursement to be sent out?

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Moves Moving & Storage



o: 912.376.9175 GA or 843.681.6683 (move) SC

"Family Owned and Operated" as an ESOP

M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Fri, Mar 29, 2024 at 7:18 PM Eric De Weerd <eric@armmoving.com> wrote:

Attached please find the 2019 SC4868 per request.

Please confirm receipt...and that this satisfies your requirements.

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Moves Moving & Storage



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armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Wed, Mar 27, 2024 at 10:52 AM Eric De Weerd <eric@armmoving.com> wrote:

Checking in on 4 McIntosh under De Weerd, all documents were provided on March 20 & 21st.

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Moves  Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

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M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Tue, Mar 26, 2024 at 9:31 AM Eric De Weerd <eric@armmoving.com> wrote:

Is there an update on this? I would really like to put it behind us.

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Moves  Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

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M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Thu, Mar 21, 2024 at 8:24 AM Eric De Weerd <eric@armmoving.com> wrote:

Attached please find copies of 2019-22 tax extensions per your request. Please confirm receipt of this email.\

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Moves  ves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

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M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Fri, Mar 15, 2024 at 7:18 PM Eric De Weerd <eric@armmoving.com> wrote:

Ebony Sanders, Beaufort County Assessor

[100 Ribaut Road County](#)

Admin Bldg. Rm# 210

Beaufort, SC 29902

Dear Mrs. Sanders,

Good day, I am hoping you can help me find justice with the situation involving what was our primary residence of 4 McIntosh Rd. HHI, SC 29926 from purchase on 10.31.2012 until the sale last year. As you can see from my communications with the assessor office and agents therein, we provided all documentation on multiple occasions, this included personal visits to the Bluffton office, and 2 visits to the location next to Port Royal, plus my correspondence to Elizabeth Kimbro with all the proof that was necessary back then in order to have the tax rate decreased to primary residence.

As such, during this time, we were paying the rental tax on ALL of the following rental properties whilst 4 McIntosh Rd. was our primary residence for the entirety of our lives there:

101 Woodhaven Lane, HHI, SC 29928 Unit 120

19 Wax Myrtle Ct. HHI, SC, 29926

102 Bluffton Rd. Bluffton, SC 29910

47 Kingsbury Hardeeville, SC 29927

The OHIO city house which as we discussed on Oct. 30, was abated and was my 1st property and I had no idea of the primary residence issue...it also sold per your own records (attached) prior to the change of tax for 4 McIntosh, yet the 6% was not only implemented, it was retroactive and continued to stay in force through the sale of the home last year...even after the aforementioned multiple visits to the assessor and providing all necessary documentation.

In the assessor's own notes it states that the OH city home was sold prior to their learning of the issues. I have gone back and forth with Cleveland and am just going to request we be reimbursed for the post sale years, as the 6% which should have been changed post the sale of the Ohio home...and before the assessment was retroactively imposed post the sale of the home, which is absolutely ludicrous.

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Moves Moving & Storage



o: 912.376.9175 GA or 843.681.6683 (move) SC

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COUNTY COUNCIL OF BEAUFORT COUNTY

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Eric and Danielle Deweerd
521 Woodstork Lane
Puna Gorda, FL 33982

Notice Date: 04/17/2024

Property ID: R510 010 000 0176 0000

Alternate ID: 00345852

Legal Residency Special Assessment Refund

Dear Taxpayer:

Your request for a "Legal Residency Special Assessment" refund for the tax year(s) 2017 and 2018 was reviewed by the refund committee and not approved.

If you are not satisfied with this determination, you may continue the administrative review process by filing a written protest within thirty (30) days from the date of this letter. If an objection is not received within thirty (30) days of this letter, your right to protest, this determination will be waived.

If you have additional questions concerning your refund, please do not hesitate to contact us, we are here to assist.

Thank you,

Ebony Sanders
Digitally signed by Ebony Sanders
Date: 2024.04.17 11:04:26
+0400

Ebony F. Sanders
Beaufort County Assessor



COUNTY COUNCIL OF BEAUFORT COUNTY Refund Committee

Multi Government Center - Post Office Box 458
Beaufort, South Carolina 29901-0458

For Beaufort County Refund Committee's Use Only

4/1/2024

Date:

PIN: R510 010 000 0176 0000

AIN: 00345852

Owner Name: Eric and Danielle Deweerd

Comments or Relevant Facts Concerning Refund:

TY2017 AND TY2018 LR Refund request. Request for refund was submitted timely; however, the property owner failed to provide supporting LR documents at the time of the refund request and after repeated request for tax documents that support residence.

Property owner was given over 30-days to complete and provide requested tax documents.

Property Type: Select...

Tax Year		Taxable	Ratio	Assessment	Millage	Tax
						\$0.00
						\$0.00
REFUND:						\$0.00

TOTAL NET OWED BY/(REFUNDED TO) OWNER:

\$0.00

Notes

Paid Tax Bills/Receipts:

<i>Receipts/Bills</i>	<i>Year Paid</i>	<i>Date Paid</i>
Select...		

Attachments:

☐ No file attached	☐ No file attached	☐ No file attached
---	---	---

Auditor Approval SectionApprove Refund ☐ Yes ☒ No

Per the Assessor and/or her staff, a refund is NOT warranted. DAC

☐ No file attached

david.cadd

9:17:16 AM

Date/Time: 4/2/2024

County Auditor, David Cadd

Treasurer Approval SectionApprove Refund ☐ Yes ☒ No☐ No file attached

mwalls

4:28:50 PM

Date/ Time: 5/9/2024

County Treasurer, Maria Walls

Assessor Approval SectionApprove Refund ☐ Yes ☒ No

SC 12-43-220 requires, at minimum SC tax returns and any other documents required by the Assessor.

☐ No file attached

ebonys

9:19:26 AM

Date/Time: 4/1/2024

County Assessor, Ebony Sanders

Process Complete: ☐ By:

On:

No



COUNTY COUNCIL OF BEAUFORT COUNTY

Office of the Assessor

Multi Government Center - PO Box 1228

Beaufort, South Carolina 29901-1228

(843) 255-2400 Fax: (843) 255-9404

<https://www.beaufortcountysc.gov>

E-Mail: LegalResDocs@bcgov.net

Eric and Danielle Deweerd
521 Woodstork Lane
Puna Gorda, FL 33982

Notice Date: 04/17/2024

Property ID: R510 010 000 0176 0000

Alternate ID: 00345852

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If you have additional questions concerning your refund, please do not hesitate to contact us, we are here to assist.

Thank you,

Ebony Sanders
Digitally signed by Ebony Sanders
Date: 2024.04.17 11:02:47
-04'00'

Ebony F. Sanders
Beaufort County Assessor



COUNTY COUNCIL OF BEAUFORT COUNTY

Refund Committee

Multi Government Center - Post Office Box 458
Beaufort, South Carolina 29901-0458

For Beaufort County Refund Committee's Use Only

Date:

4/1/2024

PIN: R510 010 000 0176 0000

AIN: 00345852

Owner Name: ERIC AND DANIELLE DEWEERD

Comments or Relevant Facts Concerning Refund:

TY2019 through 2021 LR Refund request(s). The owner has provided evidence that the property is their legal residence.
The refund amount does not include fees, prior unpaid taxes/fees/penalties, and installment payments.

Property Type: Real Property ☒

Tax Year		Taxable	Ratio	Assessment	Millage	Tax
2019	881,100	\$812,014	6%	48,720	0.24610	\$11,989.99
	881,100	\$812,014	4%	32,480	0.13210	\$4,290.61
2019 REFUND:						\$7,699.38
Tax Year		Taxable	Ratio	Assessment	Millage	Tax
2020	881,100	\$812,014	6%	48,720	0.24980	\$12,170.26
	881,100	\$812,014	4%	32,480	0.13580	\$4,410.78
2020 REFUND:						\$7,759.47
Tax Year		Taxable	Ratio	Assessment	Millage	Tax
2021	881,100	\$812,015	6%	48,720	0.25800	\$12,569.76
	881,100	\$812,014	4%	32,480	0.13640	\$4,430.27
2021 REFUND:						\$8,139.49

☒ Insert another tax year

TOTAL NET OWED BY/(REFUNDED TO) OWNER:

\$23,598.34

Notes

Paid Tax Bills/Receipts:

Receipts/Bills	Year Paid	Date Paid
Unattached ☒	2019	12/28/2019
Unattached ☒	2020	1/21/2021
Unattached ☒	2021	12/30/2021

☒ Insert additional years

Attachments:

☐ Click here to attach a file☐ Click here to attach a file☐ Click here to attach a file☒ Insert additional attachments

Auditor Approval Section

Approve Refund ☐ Yes ☐ No

County Refund Requests - 2024-2528

[Click here to attach a file](#)

☒ Insert item

Date/Time: _____

County Auditor, David Cadd

Treasurer Approval Section

Approve Refund ☒ Yes ☐ No

[Click here to attach a file](#)

☒ Insert item

mwalls

Date/Time: 4/1/2024

3:15:23 PM

County Treasurer, Maria Walls

Assessor Approval Section

Approve Refund ☒ Yes ☐ No

[Click here to attach a file](#)

☒ Insert item

ebonys

Date/Time: 4/1/2024

9:12:20 AM

County Assessor, Ebony Sanders

On: 4/22/2024 11:58:55 AM

Process Complete: ☒ By: ebonys

Yes

Save/Close

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

dor.sc.gov

REQUEST FOR EXTENSION OF TIME TO FILE
South Carolina Individual Income Tax Return

SC4868(Rev. 6/9/21)
3506

Year 2021 Or fiscal year beginning ____ - ____ - ____ and ending ____ - ____ - ____

Name <u>Eric J De Weerd</u>		SSN or FEIN
Spouse's name <u>Danette M Simiani De Weerd</u>		Spouse's SSN
Mailing address <u>4 MCINTOSH RD</u>		New Filer or Change of Address, place an X in the box ☐
City <u>HHT</u>	State <u>SC</u>	ZIP <u>29926</u>
Check if address is outside US ☐	Foreign country address including postal code	
		Composite Filer, place an X in the box ☐
		Balance due (from worksheet) \$ ____ . 00

INSTRUCTIONS

Who may file: Use the SC4868 to request an extension of time to file the SC1040, Individual Income Tax Return, for:

- Individual Income taxpayers,
- Nonresident shareholders of an S Corporation, or
- Nonresident partners of a Partnership or LLC

Partnerships and Fiduciaries use the SC8736, Request for Extension of Time to File Return for Fiduciary and Partnership, to file an extension for the SC1065 and SC1041 returns.

If you are an individual:

- Enter the name, address, and SSN for you and your spouse, if applicable.
- Check the correct box to indicate if this is your first time filing a tax return in South Carolina, if your address has changed since you last filed a return with us, or if your address is located outside of the United States.

If you are a composite filer:

- Enter the name and FEIN of the S Corporation, Partnership, or LLC.
- Do not enter any information in the Spouse fields.
- Enter the mailing address of the S Corporation, Partnership, or LLC.
- Check the correct box to indicate if this is your first time filing a tax return in South Carolina, if your address has changed since you last filed a return with us, or if your address is located outside of the United States.
- Check the correct box to indicate that you are a composite filer.

Balance due from worksheet: Enter the amount from line 6 of the Tax Computation Worksheet. You must pay this amount in full when you mail your SC4868 to the SCDOR. An extension of time to file your tax return will not extend the time to pay your Income Tax.

How to file: Save time and paper! Instead of filing the SC4868, you can request your extension to file by paying your balance due on our free tax portal, MyDORWAY, at dor.sc.gov/pay. Select **Individual Income Tax Payment** to get started. Your payment on MyDORWAY automatically submits your filing extension request. No additional form or paperwork is required.

If you owe \$15,000 or more in connection with any SCDOR return, you must file and pay electronically according to SC Code Section 12-54-250.

If you file by paper, use only black ink on the SC4868 form and on your check. Include your SSN or FEIN, SC4868, and tax year in the memo. **Do not send cash.**

Mail to: SCDOR, IIT Voucher, PO Box 100123, Columbia, SC 29202

35061217



State of South Carolina
DEPARTMENT OF REVENUE
Request for Extension of Time to File
South Carolina Individual Income Tax Return

SC4868

(Rev. 9/18/07)

3506

Year 20 20

Or other fiscal year beginning _____ and ending _____	
1. Your Name (Type or Print) <u>ERIC J DE WEEEL</u>	3. Your Social Security number/EIN
Spouse Name <u>DAWELLE DE WEEEL</u>	Spouse's Social Security number
2. Home Address <u>4 MC INTOSH RD.</u>	4. New Filer or Change of Address, check here. ☐
City, State and Zip Code <u>HTI, SC 29926</u>	5. Composite Filer, check here ☐
	Do not write in this space - OFFICE USE
Make check or money order payable to: SC DEPARTMENT OF REVENUE Mail to: SC DEPARTMENT OF REVENUE INCOME TAX COLUMBIA SC 29214-0013	6. Balance Due from Worksheet ▶ \$ _____

14-0801

35061027

2019 Form 4868 Extension Voucher and Filing Instructions
Eric & Danielle De Weerd

Filing method:

The extension has been e-filed.

Due date:

07-15-2020

NOTE
Detach this entire note (cut on dotted lines) and enclose with the payment and the 4868 voucher (below) **ONLY** if Form 4868 was e-filed and ACCEPTED; otherwise, detach the 4868 voucher (cut on the lower dotted line) and submit only the voucher with the payment.

The extension request was originally filed electronically.

▼ DETACH HERE ▼

Form **4868**

Department of the Treasury
Internal Revenue Service (99)

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

For calendar year 2019, or other tax year beginning

2019, ending

OMB No. 1545-0074

2019

Part I Identification

Eric & Danielle De Weerd
4 McIntosh Rd
Hilton Head Isl SC 29926

2 Your social security number

3 Spouse's social security number

3

Part II Individual Income Tax

- 4 Estimate of total tax liability for 2019 \$ ☐
- 5 Total 2019 payments ☐
- 6 Balance due. Subtract line 5 from line 4
(see instructions) ☐
- 7 Amount you're paying (see instructions) . . . ▶ ☐
- 8 Check here if you're "out of the country" and a U.S.
citizen or resident (see instructions) ▶ ☐
- 9 Check here if you file Form 1040NR or 1040NR-EZ and
didn't receive wages as an employee subject to U.S.
income tax withholding ▶ ☐

For Privacy Act and Paperwork Reduction Act Notice, see page 4.
EEA

Form 4868 (2019)

IJ DEWE 30 0 201912 670

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

REQUEST FOR EXTENSION OF TIME TO FILE
South Carolina Individual Income Tax Return

SC4868(Rev. 9/18/07)
3506File Electronically www.sctax.org

File a South Carolina extension through SCnetFile. Zero and balance due extensions are accepted. Pay any balance due by credit card or Electronic Funds Withdrawal (EFW). We accept Visa and MasterCard. There is no additional charge for paying your balance due by credit card.



If you pay your balance due by Electronic Funds Withdrawal (EFW), funds are automatically withdrawn from your checking or savings account based on the payment date you select. EFW is also a FREE service to taxpayers.

Who May File:

Use SC4868 to request an extension of time to file SC1040 Individual Income Tax return for:

- (1) individual income taxpayers, or
- (2) nonresident shareholders of an S corporation, or
- (3) nonresident partners of a partnership or LLC.

When to File:

File this request **ON OR BEFORE April 15th**, or before the original due date of your fiscal year return. If the due date for filing your return falls on a Saturday, Sunday, or legal holiday, substitute the next regular working day. This extension will allow you an additional six months to file your return.

If You Filed A Federal Extension:

If no income tax is anticipated to be due and you have been granted a federal extension of time to file a federal income tax return, the department will accept a copy of the federal extension. In this case, you do not need to send SC a copy of the federal form by the due date of the tax return.

How To File:

File your extension and pay your balance due on-line at www.sctax.org. Or file a paper form SC4868. Mail the original with payment if any. Keep two copies: one copy should be attached to the back of your return when it is filed, and the other should be retained for your records.

This extension cannot be processed without proper Social Security Number(s) for individuals or Employer Identification Number for S corporations or partnerships.



State of South Carolina
DEPARTMENT OF REVENUE
Request for Extension of Time to File
South Carolina Individual Income Tax Return

SC4868

(Rev. 9/18/07)

3506

Year 20 19

Or other fiscal year beginning _____ and ending _____

1. Your Name (Type or Print) Eric J De Weerd	3. Your Social Security number/EIN
Spouse Name Danielle M Sirianni-De Weerd	Spouse's Social Security number
2. Home Address 4 McIntosh Rd	4. New Filer or Change of Address, check here. ☐
City, State and Zip Code HHI, SC 29926	5. Composite Filer, check here ☐ Do not write in this space - OFFICE USE
Make check or money order payable to: SC DEPARTMENT OF REVENUE Mail to: SC DEPARTMENT OF REVENUE INCOME TAX COLUMBIA SC 29214-0013	6. Balance Due from Worksheet \$ 0.00

14-0801

35061027

CLIENT COPY

SC1040ES 11/07/17

cut along dotted line

1032



2018

SC DEPARTMENT OF REVENUE
INDIVIDUAL DECLARATION OF ESTIMATED TAX

SC1040ES
(Rev. 10/17/17)
3080

Your Social Security Number	Spouse's Social Security Number (if joint)	Composite Filer	Mark Quarter with X (Required)	
		☐	☐ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June
Name and Address (Include spouse's name if joint)			☐ 3rd Quarter July, Aug, Sep	☒ 4th Quarter Oct, Nov, Dec
ERIC DE WEERD DANIELLE DE WEERD 4 MCINTOSH RD HILTON HEAD ISL SC 29926			PAYMENT AMOUNT	

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0030

30801187

1218 00000058000

2



COUNTY COUNCIL OF BEAUFORT COUNTY

Office of the Assessor

Multi Government Center - PO Box 1228

Beaufort, South Carolina 29901-1228

(843) 255-2400 Fax: (843) 255-9404

<https://www.beaufortcountysc.gov> E-Mail: LegalResDoes@bcgov.net

ERIC DEWEERD
521 WOODSTORK LANE
PUNTA GORDA FL 33982

Notice Date: 10/27/2022

Property ID: R510 010 000 0176 0000

Alternate ID: 00345852

Legal Residency Special Assessment Denial

Dear Taxpayer:

Your "Legal Residency Special Assessment" application for the tax year 2020 was reviewed by this office and is not approved for the following reason(s):

PLEASE SUBMIT A LETTER FROM YOUR ELECTRIC COMPANY VERIFYING SERVICE FOR TAX YEARS 2020 & 2021 AND BOTH OWNERS 2019 & 2020 SC STATE TAXES.

If you are not satisfied with this decision, you may continue the administrative review process by filing a written notice of objection to our office within (30) days of the date of this letter. If an objection is not received within (30) days of the date of this notification, your right to appeal this determination is waived for tax year 2020.

Thank you,

Christy Plummer
Exemption Specialist



PIN #: RS10 010 000 0176 0000

AIN #: 00345852

Address: 4 McLeod Rd.

Date: 6-22-22

Dear Assessor:

I am requesting a refund for the tax year(s) 2020/2021. I was taxed at the 6% rate versus the 4% rate. This property was my primary residence during the above mentioned tax year(s).

1. ☐ I will continue to reside on this property.
2. ☒ I no longer reside on this property. Sold
3. ☐ I will move from this property as of _____.

Forwarding address: 521 Woodstock Lane (Date)
P.G., FL 33982

Sincerely,

(Signature of Applicant)

DO NOT WRITE BELOW THIS LINE

OFFICE USE ONLY

Enclosed:

- ☒ Driver's License(s) / Military I.D.
- ☒ Vehicle Registration(s) / PCS Orders Vehicle Reg E + A
- ☐ South Carolina State Income Tax Return/LES 2020 + 2021 SC1040
- ☐ Paid Property Tax Documentation:
- ☐ Mortgage Escrow: Form 1098 Mortgage Int Stmt OR Escrow Analysis stmt 2020 + 2021
- ☐ No Mortgage Escrow: Paid Tax receipt
- ☐ Electric Company Documentation:
 - ☐ Dominion "Connection Date" letter; call 800-251-7234 to request.
 - ☐ Palmetto "Account Summary"; call 843-208-5551 to request.

Rec'd by: _____ or Via Mail _____

Form Revised: 01/24/2018

3/21/2019

9:41:34AM

Notes Report

Notes.rpt

Page 1 of 2

Viewing Notes For PIN: R510 010 000 0176 0000

Effective Date	Created	Creator	Privacy	Print on Tax Bill	Keywords
8/6/2018	8/6/2018	jgillis	Private use	False	

TD SC1040 2017, ALL VEHICLE REGISTRATIONS

12/31/2012	12/5/2017	a.rusnak	Public use	False	Legal Residence Fraud
------------	-----------	----------	------------	-------	-----------------------

TMA AUDIT - T510 010 000 0176 6PCT CREATED TO REBILL R510 010 000 0176 0000 AT 6% FOR 2013-2016 TAX YEARS.

11/22/2017	10/18/2017	broberts	Private use	False	Legal Residence Fraud
------------	------------	----------	-------------	-------	-----------------------

TMA #H139024 Back-taxing this account to 2013 TY. 4% removed for 2017 TY. Deweerd had Owner Occupancy Credit in Cuyahoga County, Ohio, on 1815 W. 47th St, since at least 2013 and did not remove the exemption when they were granted 4% in Beaufort County. I could not find any evidence of rental of 4 McIntosh Rd.

FYI: The property in Cuyahoga County, OH, was sold 5/1/17.

7/30/2015	7/30/2015	sarahp	Private use	False	
-----------	-----------	--------	-------------	-------	--

ST ABBREVIATION/MAILING ADDRESS CORRECTION, PER 2015 LEG RES/SITUS MISMATCH LIST.

7/21/2014	7/21/2014	apaulsen	Private use	False	
-----------	-----------	----------	-------------	-------	--

This application was originally received 12/11/2013 in the Bluffton office. The adjusted bill should be without penalties (filed timely).

7/21/2014	7/21/2014	broberts	Private use	False	
-----------	-----------	----------	-------------	-------	--

RESIDENCE #1 AND GARAGE @ 4%. RESIDENCE #2 OVER GARAGE @ 6%.

2013 4% APPLICATION FILED 12/11/13.

1/1/2009	1/1/2009	Invalid User Id	Public use	False	
----------	----------	-----------------	------------	-------	--

DEMO PMT B0402049 ISSUED 7/04

1/1/2009	1/1/2009	Invalid User Id	Public use	False	
----------	----------	-----------------	------------	-------	--

COMPLETE 7/04 - MAIN HOUSE

1/1/2009	1/1/2009	Invalid User Id	Public use	False	
----------	----------	-----------------	------------	-------	--

(DET GAR, GUEST QTRS, POOL

1/1/2009	1/1/2009	Invalid User Id	Public use	False	
----------	----------	-----------------	------------	-------	--

REMAIN ON SITE // RENOVATED)

1/1/2009	1/1/2009	Invalid User Id	Office use (t	False	
----------	----------	-----------------	---------------	-------	--

DEMO NOTEM

3/21/2019

9:41:34AM

Notes Report

Notes.rpt

Page 2 of 2

Viewing Notes For PIN: R510 010 000 0176 0000

Effective Date	Created	Creator	Privacy	Print on Tax Bill	Keywords
----------------	---------	---------	---------	-------------------	----------

For the year Jan. 1 - Dec. 31, 2017, or other tax year beginning , 2017, ending , 20 See separate instructions.
Your first name and initial Last name Your social security number

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

Danielle De Weerd
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

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

Hilton Head Isl, SC 29926
Foreign country name Foreign province/state/country Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking this 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) 5 ☐ Qualifying widow(er) (see instructions) 3 ☐ Married filing separately. Enter spouse's SSN above & full name here. ☐

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a 6b ☒ Spouse Boxes checked on 6a and 6b: 2
c Dependents: (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) 2
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above 4

If more than four dependents, see instructions and check here ☐ d Total number of exemptions claimed 4

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
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

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



COUNTY COUNCIL OF BEAUFORT COUNTY
Office of the Assessor

Beaufort County Government Robert Smalls Complex
Post Office Box 1228, Beaufort, South Carolina 29901-1228
Phone: (843) 255-2400 Fax: (843) 255-9404
Web Site: www.bcgov.net

August 6, 2018

Eric & Danielle De Weerd
4 McIntosh Road
Hilton Head Island, SC 29926

Tax Year: 2018

Property ID No: R510 010 000 0176 0000

Alternate ID No: 00345852

Eric & Danielle:

In review of your application for the 4% Special Assessment Ratio the following items are needed and/or clarification required prior to the approval of your application. THE ORIGINAL APPLICATION IS ON FILE WITH OUR OFFICE PENDING REQUESTED RECEIPT OF THE INFORMATION BELOW:

Please provide a copy of your 2017 South Carolina Individual Income Tax Return and all vehicle registrations.

AS OF JULY 1, 2014, WE NO LONGER ACCEPT DOCUMENTS VIA E-MAIL OR FAX.

PLEASE RESPOND WITHIN 30 DAYS. FAILURE TO RESPOND WILL RESULT IN DISAPPROVAL OF YOUR APPLICATION. THANK YOU.

Sincerely,

Joan M. Gillis
Exemption Specialist
Hilton Head Island Assessor's Office
Phone: 843-255-2426

SCANNED

REV 5/8/2014

Kimbro, Elizabeth

From: Eric De Weerd <eric@armmoving.com>
Sent: Thursday, August 2, 2018 3:56 PM
To: Kimbro, Elizabeth
Cc: mike@mogillaw.com; dmsd0990@gmail.com
Subject: Re: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926 Mogil Law
Attachments: image003.jpg

Okay I am in transit to the airport but will resend tax return upon arrival to airport

On Aug 2, 2018 3:19 PM, "Kimbro, Elizabeth" <ekimbro@bcgov.net> wrote:

Hi Mr. De Weerd,

I am only able to access the vehicle registration for Danielle's Range Rover. The pdf for the tax return only leads me to an attempt to open in Gmail, but to no avail.

Sincerely,

Elizabeth Kimbro

Appraisal Technician

Beaufort County Assessor's Office

100 Ribaut Rd.

Beaufort, SC 29901-0458

843-255-2403



From: Eric De Weerd <eric@armmoving.com>
Sent: Thursday, August 2, 2018 2:53 PM
To: Kimbro, Elizabeth <ekimbro@bcgov.net>; mike@mogillaw.com; dmsd0990@gmail.com

Subject: Re: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926 Mogli Law

Mrs. Kimbro,

The other two items requested please confirm receipt of two emails with Driv License, Vote Reg., Tax return, and licenses.

Eric and Danielle De Weerd

4 Mc

Intosh Rd.Preview attachment 2017 Tax Return.pdf



2017 Tax Return.pdf

1.9 MB

HHL, SC 29926

843.247.1592

On Wed, Aug 1, 2018 at 4:58 PM, Eric De Weerd <eric@armmoving.com> wrote:

Mrs. Kimbro,

Attached is driver's license and voter registration tax return to follow.

----- Forwarded message -----

From: Eric De Weerd <eric@armmoving.com>

Date: Thu, Jul 26, 2018, 11:24 AM

Subject: Re: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926 Mogil Law

To: <mike@mogillaw.com>

Cc: <dmsd0990@gmail.com>

On Jul 26, 2018 10:23 AM, <mike@mogillaw.com> wrote:

Eric-Assessor will focus on drivers license. Voter reg helps, but they will not list 4% rate without d.l proofs.

Michael W. Mogil

Law Office of Michael W. Mogil, P.A.

2 Corpus Christie Place, Suite 303

303 Professional Building

Hilton Head Island, SC 29928

Tel: (843)785-8110

Fax: (843)785-9676

Mobile: 843-290-1425

This E-mail is covered by the Electronic Communications Privacy Act, 18 U.S.C. Sections 2510-2521 and may contain attorney-client privileged and confidential information or attorney work product, and is intended only for the use of the individual or entity named above as the addressee. If the reader of this E-mail and any attachments is not the intended recipient, the retention, dissemination, distribution or copying of this E-mail and any attachments is prohibited and violates applicable law. Please reply to sender if this E-mail is received in error.

Best regards and blessings,

Eric J. De Weerd

President

o: 843.681.6683 (move)

m 843.247.1592

www.armmoving.com

Deceased - 5-12-10

veh reg.

BEAUFORT COUNTY

ent Robert Smalls Complex
ufort, South Carolina 29901-1228
Website: www.bcgov.net

4% Legal Residence Exemption Application Due January 15th

Alternate ID 00345852
Adjoining Lot AIN- 00345852
ANSWERED BEFORE APPLICATION CAN BE PROCESSED
land, SC 29926
City, State Hilton Head Island, SC Zip 29926

1. Do you occupy this as your legal/primary residence?
Date you first occupied this property as your legal/primary residence: DEC 8, '12 ☒ Yes ☐ No
2. Do you or any member of your household receive a homestead/exemption on any property in the U.S?
If yes, provide property address ~~1815 W. 47th St~~ ☐ Yes ☒ No
3. Is any portion of this property being used commercially or for a home based business?
If yes, give the square footage ☐ Yes ☒ No
4. Have you rented, or will you rent any portion of this property?
If yes, number of days rented _____ Square Footage _____ (Rental Addendum) ☐ Yes ☒ No
5. Is this property being held in a Trust? If yes, submit the Trust documents to be reviewed. ☐ Yes ☒ No
6. Are you Active Duty Military? If yes, you must apply annually.
If yes, please check one, stationed in Beaufort _____ or elsewhere _____ ☐ Yes ☒ No
7. If this is a mobile home, please specify if you own or rent the land? ☐ Own ☐ Rent
If you own the land, list the parcel ID number for the land: R _____

PROOF OF ELIGIBILITY REQUIRED FROM ALL OWNERS & SPOUSES

MINIMUM REQUIREMENTS:

- SC Driver's License/I.D. Card
- SC Vehicle Registration (Voter Registration if no vehicles)
- SC 1040 Individual Income Tax Return

OTHER REQUIREMENTS AS APPLICABLE:

- PCS, LES, and Military I.D. (both spouses)
- Complete Executed Trust Document
- Divorce decree/Separation Agreement/Death Cert
- Additional documents as may be requested

RECEIVED

FOR OFFICE USE ONLY

EE

APR 11 2018

BEAUFORT COUNTY
SEEREN'S OFFICE

Initial Application
RTA
☒ Renewal
Military
Change(Secondary to Primary)
Rental Addendum

TD Date _____ Approved _____ Reviewer _____ Qualifying Date _____

Submitting this application does not delay the payment of taxes that are billed. Penalties & interest will NOT be waived. You will only be notified if your application is denied.

1815 W. 47th St
Cleveland OH 44115
4/20/17

no prop in any other city or state
Trans City TX
Cobb Co GA

Marital Status (circle one):		Single	<u>Married</u>	Separated	Divorced	Widowed
Owner Name: Eric De Weerd (Print) Signature:  SSN: _____ Date: <u>8-1-18</u> Phone/Cell: <u>8-1592</u> Email: <u>Eric@AmnMoving.com</u>				Spouse/Co-owner Name: Danielle Marie Sirianni-De Weerd (Print) Signature:  SSN: _____ Date: <u>8-1-18</u> Phone/Cell: <u>4990</u> Email: <u>DMSD4990@gmail.com</u>		
Co-Owner Name: (Print) Signature: _____ Address: _____ SSN: _____ Date: _____ Phone/Cell: _____ Relationship to Owner: _____ Email: _____				Co-Owner Name: (Print) Signature: _____ Address: _____ SSN: _____ Date: _____ Phone/Cell: _____ Relationship to Owner: _____ Email: _____		

What happens after I complete this form:

- Processing of your application could take 4-6 weeks or longer.
- You must pay your taxes by January 15th to avoid penalties and/or interest regardless of app status.
- You will NOT be notified if you have been approved.
- Please contact the Assessor's office with questions regarding your application. Other departments will not be able to answer your questions accurately.
- If you are denied, you will be notified in writing.

PENALTY OF PERJURY, FRAUD AND REMOVAL OF LEGAL RESIDENCE

Approval of the 4% Legal Residence Exemption is a significant tax saving to primary, owner-occupied properties. Severe penalties, interest, and forfeiture of the 4% payment, as well as removal of the exemption from your property will be implemented if a change in use has occurred. You must notify the Assessor's office within 6 months of any change in use, including:

- Renting for more than 72 days in a calendar year (Jan-Dec).
- Moving your legal residence to another property.
- Active military receiving PCS orders to move away from Beaufort County.
- Death of an owner.

By signing this application, you acknowledge you have read and understand this section and the applicable statutes on the next page.

Applicant Signature:  Date: 8-1-18

Please initial acknowledging that you have read and understand each section

The following are limited *EXCERPTS* from the legal residence exemption statute: SECTION 12-43-220 (C).
The entire statute is available online at www.scstatehouse.gov/code/t12c043.php

- (1) The legal residence and not more than five acres contiguous thereto, when owned totally or in part in fee or by life estate and occupied by the owner of the interest, and additional dwellings located on the same property and occupied by immediate family members of the owner of the interest, are taxed on an assessment equal to four percent of the fair market value of the property.

If the residential real property is held in trust and the income beneficiary of the trust occupies the property as a residence, then the assessment ratio allowed by this item applies if the trustee certifies to the assessor that the property is occupied as a residence by the income beneficiary of the trust.

When the legal residence is located on leased or rented property and the residence is owned and occupied by the owner of a residence on leased property, even though at the end of the lease period the lessor becomes the owner of the residence, the assessment for the residence is at the same ratio as provided in this item. If the lessee of property upon which he has located his legal residence is liable for taxes on the leased property, then the property upon which he is liable for taxes, not to exceed five acres contiguous to his legal residence, must be assessed at the same ratio provided in this item. If this property has located on it any rented mobile homes or residences which are rented or any business for profit, this four percent value does not apply to those businesses or rental properties. For purposes of the assessment ratio allowed pursuant to this item, a residence does not qualify as a legal residence unless the residence is determined to be the domicile of the owner-applicant.

- (i) To qualify for the special property tax assessment ratio allowed by this item, the owner-occupant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year. A residence which has been qualified as a legal residence for any part of the year is entitled to the four percent assessment ratio provided in this item for the entire year, for the exemption from property taxes, levied for school operations pursuant to Section 12-37-251 for the entire year, and for the homestead exemption under Section 12-37-250, if otherwise eligible, for the entire year.
- (iii) For purposes of subitem (ii)(B) of this item, "a member of the family" means:

(A) the owner-occupants spouse, except that, if the owner-occupant is a member of my household" means:

(B) any child under the age of eighteen years of the owner-occupant claimed or eligible to be claimed as a dependent on the owner-occupants federal income tax return.

- (iv) In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to:
- (A) a copy of the owner-occupants most recently filed South Carolina individual income tax return;
 - (B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner-occupant;
 - (C) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.

(vi) No further applications are necessary from the current owner while the property for which the initial application was made continues to meet the eligibility requirements. *If a change in ownership or use occurs, the owner who had qualified for the special assessment ratio allowed by this section shall notify the assessor of the change in classification within six months of the change.* Another application is required by the new owner to qualify the residence for future years for the four percent assessment ratio allowed by this section.

(vii) If a person signs the certification, obtains the four percent assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed equal to one hundred percent of the tax paid, plus interest on that amount at the rate of one-half of one percent a month, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

Applicant Signature:

Date:



COUNTY COUNCIL OF BEAUFORT COUNTY

Office of the Assessor

Beaufort County Government Robert Smalls Complex

Post Office Box 1228, Beaufort, South Carolina 29901-1228

Phone: (843) 255-2400

Fax: (843) 255-9404

Web Site: www.bcgov.net

March 23, 2018

Eric Deweerd
Danielle Marie Sirianni-Deweerd
4 McIntosh Rd.
Hilton Head Island SC 29926

Re: R510 010 000 0176 0000 / T510 010 000 0176 6PCT
AIN # 00345852 / 242006472
4 McIntosh Road

Dear Mr. & Mrs. Deweerd:

Recently, it has come to our attention that you have been receiving Owner Occupancy Credit in Cuyahoga County, Ohio, while also receiving the Legal Residence Special Assessment Ratio of 4% in Beaufort County. You failed to remove the Owner Occupancy Credit in Cuyahoga County, Ohio, when you began receiving the Legal Residence Special Assessment Ratio of 4% in Beaufort County.

South Carolina Code of Laws 12-43-220(c)(2) further stipulates:

(vii)(A) If a person signs the certification, obtains the four percent assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed equal to one hundred percent of the tax paid, plus interest or that amount at the rate of one-half of one percent a month, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

Accordingly, the 4% Special Assessment Ratio has been removed effective tax year 2013 and a revised 2013 through 2016 Real Property Tax Bill using the 6% assessment ratio reflecting the penalty and interest is enclosed. Additionally, your 2017 Real Property Tax Bill has been changed to reflect the 6% assessment ratio.

If you have any questions please feel free to contact me.

Sincerely,

Beth Roberts
Branch Operations Manager
(843) 255-2419

Enclosure: Property Tax Bill

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Aiken County Assessor,

Petitioner,

vs.

James F. Marvin,

Respondent.

Docket No. 14-ALJ-17-0194-CC

FINAL ORDER AND DECISION

October 2, 2014

APPEARANCES: For Petitioner: W. Lawrence Brown, Esquire
For Respondent: T. Jeff Goodwyn, Jr., Esquire

STATEMENT OF THE CASE

This matter came before the Administrative Law Court ("ALC" or "Court") for a contested case hearing on September 25, 2014, pursuant to S.C. Code Ann. § 12-60-2540(A) (2014). Petitioner Aiken County Assessor ("Petitioner" or "Assessor") requested a contested case hearing against James F. Marvin ("Respondent" or "Mr. Marvin") seeking review of the Aiken County Board of Assessment Appeal ("Board") recommendation that Mr. Marvin is entitled to refund for the excess taxes paid on the property located at 203 Amy Circle, North Augusta, South Carolina 29841 ("Subject Property") for tax years 2007, 2008, and 2009. Petitioner exhausted all prehearing administrative remedies and timely filed a request for a contested case hearing. Upon consideration of the testimony, exhibits, pleadings, memoranda, record, and arguments of counsel, the ALC finds that the Aiken County Board of Assessment Appeal recommendation was in error and therefore Respondent is not entitled to any refund of taxes paid on the Subject Property for the tax years 2007, 2008, and 2009.

ISSUE

- I. Is Respondent entitled to a refund of taxes paid on the Subject Property for Tax years 2007, 2008, and 2009?

FINDINGS OF FACT

Based upon the evidence presented, I make the following findings of fact, taking into consideration the burden on the parties to establish their respective cases by a preponderance of the evidence.

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OCT 02 2014

SC ADMIN. LAW COURT

the evidence and taking into account the credibility of the witnesses:

This Court has personal and subject matter jurisdiction. Notice of the date, time, place, and nature of the hearing was timely given to all parties. Respondent is the owner of the parcel of real property that bears the Tax Map Sequence ("TMS") Number 005-19-02-014, located at 203 Amy Circle, North Augusta, South Carolina 29841.

In 2005, pursuant to S.C. Code Ann. § 12-43-220 (Supp. 2004), Respondent applied for and received a 4% assessment for the Subject Property. The back page of the 2005 Property Tax Notice stated, "[o]nce you have filed this application [for change of assessment rate to 4%], you will not need to complete another one, unless there is a deed name change, or use of the property changes."

2005 was a countywide reassessment year for Aiken County. The reassessment became effective for county real property taxes for the tax year 2007. Notice of the reassessment showing the reassessed value, assessment, and tax rate was sent to Respondent. Respondent did not file an appeal of the reassessment.

For the 2006 Property Tax Notice, Respondent was given the 4% assessment. In 2007, Aiken County changed the format of the Property Tax Notices to satisfy new compliance requirements. In the 2005 and 2006 Property Tax Notices, the appraisal rate was located in the middle of the page. In the 2007 Property Tax Notice, the "appraisal rate" was changed to "ratio" and located in a column.

Because of an error by Aiken County, the 2007 Property Tax Notice gave Respondent a 6% assessment. Specifically, for Respondent, the ratio was listed as .06 and Mr. Marvin's property class was classified as "All Other Property." The 2008 and 2009 Property Tax Notices also gave Respondent a .06 ratio. 2010 was another county-wide reassessment. Again, notice of the reassessment was sent to Respondent. Respondent did not file an appeal of the reassessment.

The 2006 Property Tax Notice had a total amount due of \$728.99 for the Subject Property. The 2007 Property Tax Notice had a total amount due of \$1,857.46 for the Subject Property.

In June of 2013, Respondent requested a review of his tax bills, which revealed the erroneous assessment. Respondent requested a refund of excess taxes paid at the higher 6% assessment. The Aiken County Audit and Review Committee, comprised of the Auditor, Treasurer, and Assessor, considered the matter and agreed to refund excess taxes paid for the tax

years 2010, 2011, and 2012. The Aiken County Audit and Review Committee concluded, however, pursuant to S.C. Code Ann. 12-60-2560 (Supp. 2012) and S.C. Code Ann. § 12-54-85(f) (Supp. 2012), to decline to grant any refund for tax years prior to 2010, specifically 2007, 2008, and 2009. Respondent appealed the decision of the Aiken County Audit and Review Committee to the Board. The Board granted a refund of \$4,025.27 for tax years 2007, 2008, and 2009. The Assessor subsequently appealed to the ALC.

CONCLUSIONS OF LAW

Based upon the foregoing Findings of Fact, I conclude, as a matter of law, the following:

This Court has jurisdiction over this contested case pursuant to S.C. Code Ann. § 12-60-2540(A) (2014), S.C. Code Ann. § 1-23-600 (Supp. 2013), and S.C. Code Ann. §§ 1-23-310 *et seq.* (2005 & Supp. 2013).

The ALC reviews the decision of the Assessor *de novo*. Reliance Ins. Co. v. Smith, 327 S.C. 528, 534, 489 S.E.2d 674, 677 (Ct. App. 1997) (explaining “although a case involving a property tax assessment reaches the ALJ in the posture of an appeal, the ALJ is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the ALJ is in the nature of a *de novo* hearing.”). The burden of proof is on the party challenging the Board’s decision. *Id.*

The right to recover taxes previously paid was created by statute in this state. See C. W. Matthews Contracting Co. v. S.C. Tax Comm’n, 267 S.C. 548, 554, 230 S.E.2d 223, 226 (1976). “A refund of taxes is solely a matter of governmental or legislative grace and any person seeking such relief must bring himself clearly within the terms of the statute authorizing the same.” Guaranty Bank & Trust Co. v. S.C. Tax Comm’n, 254 S.C. 82, 90, 173 S.E.2d 367, 370 (1970).

Statute of Limitations

The Assessor argues that Respondent’s claim for a refund for tax years 2007, 2008, and 2009 is barred by the statute of limitations. This Court agrees.

S.C. Code Ann. § 12-60-2560 (2014) outlines the manner in which a taxpayer may seek a refund for real property taxes paid. Section 12-60-2560(A) reads:

Subject to the limitations in Section 12-60-1750, and within the time limitation of Section 12-54-85(F), a property taxpayer may seek a refund of real property taxes assessed by the county assessor and paid, other than taxes paid on property the taxpayer claims is exempt, by filing a claim for refund with the county assessor who made the property tax assessment for the property for which the tax refund is sought.

The time limitations outlined in S.C. Code Ann. § 12-54-85(F)(1) (2014) states:

Except as provided in subsection (D), claims for credit or refund must be filed within three years from the time the return was filed, or two years from the date the tax was paid, whichever is later. If no return was filed, a claim for credit or refund must be filed within two years from the date the tax was paid. A credit or refund may not be made after the expiration of the period of limitation prescribed in this item for the filing of a claim for credit or refund, unless the claim for credit or refund is filed by the taxpayer or determined to be due by the department within that period.

Section 12-54-85(F)(1) allows a three-year window from the time the return was filed or a two-year window from the date the taxes are paid to file a claim for a refund of the taxes paid. Here, the taxpayer did not file a claim for a refund within the applicable time limits prescribed by Section 12-54-85(F)(1). The tax years at issue in this dispute are 2007, 2008, and 2009. Respondent filed his claim for a refund in 2013, which means the tax years in dispute were not filed within three years of the time of return or within two years from the date the taxes were paid.

"Statutes of limitations embody important public policy considerations in that they stimulate activity, punish negligence, and promote repose by giving security and stability to human affairs. One purpose of a statute of limitations is to relieve the courts of the burden of trying stale claims when a plaintiff has slept on his rights." State ex rel. Condon v. City of Columbia, 339 S.C. 8, 19, 528 S.E.2d 408, 414 (2000) (quoting Moates v. Bobb, 322 S.C. 172, 176, 470 S.E.2d 402, 404 (Ct. App. 1996)). Therefore, Respondent's claim for refund for the tax years 2007, 2008, and 2009 is barred by the statute of limitations of Section 12-54-85(F)(1).

Equitable Estoppel

Respondent claims Petitioner should be equitably estopped from enforcing the statute of limitations of Section 12-54-85(F)(1). Respondent argues that Aiken County made the error of changing the assessment rate from 4% to 6%, along with changing the format of the Property Tax Notice, which Respondent argues is confusing. The ALC disagrees.

"As a general rule, estoppel does not lie against the government to prevent the due exercise of its police power or to thwart the application of public policy." S.C. Dep't of Transp. v. Horry Cnty., 391 S.C. 76, 83, 705 S.E.2d 21, 25 (2011). "To prove estoppel against the government, the relying party must prove: (1) the lack of knowledge and of the means of

knowledge of the truth of the facts in question; (2) justifiable reliance upon the government's conduct; and (3) a prejudicial change in position." *Id.*

The first prong that the Respondent must prove is that he did not have knowledge and did not have the means to obtain the knowledge of the truth of the facts in question. As an initial matter, Aiken County was in error when the property tax for Respondent was changed from 4% to 6%. Respondent did not have knowledge that the assessment rate was changed from 4% to 6% until 2013. However, Respondent did have the means of knowledge of the truth of the facts in question. Respondent argues that the back of the 2005 Property Tax Notice allowed him to not worry about the assessment rate, as it would always remain at 4% unless the deed is transferred or the use of the property changes. This position of Respondent again accentuates the point that Aiken County is in the wrong and Respondent should not be denied a refund due to the error of Aiken County. However, the property tax notices of 2007, 2008 and 2009 all state that the ratio is .06 and the property is classified as "all other property" and not "owner occupied residential." With the property tax notices, Respondent did have the means of knowledge of the truth of the facts in question. Respondent could have reviewed the notice; seen that the property was not classified as "owner occupied residential"; assessed at a .06 ratio, and realized that the Subject Property was not assessed at the 4% assessment rate that had previously been given to him by Aiken County.

Respondent argues that the changes in format for the property tax notice, which occurred in 2007, made the property tax notices very confusing and not easily understandable. While a change in the format did occur, there are at least three parts of the property tax notice which should have given Respondent concern. First, the "ratio" of .06 that was applied to the Subject Property, which in prior property tax notices was called the "rate." Respondent argues that he did not understand what ratio referred to.

Secondly, the property class classification should have raised concerns for Respondent. Specifically, in the 2007 Property Tax Notice, the Subject Property was classified as "all other property." Clearly, Respondent should have been able to look at this and realize that the Subject Property was no longer assessed at 4% because it was no longer classified as an "owner occupied residential."

Lastly, Respondent should have been made aware that his property was no longer taxed at 4% because of the dramatic increase in the property taxes. For the 2006 tax year, the total

amount due for the Subject Property was \$728.99; however, for the 2007 tax year, the total amount due for the Subject Property was \$1,857.46. At the very least, the significant increase in his property taxes should have resulted in Respondent looking further into the Property Tax Notice. As stated above, Aiken County did commit an error by placing Respondent's Subject Property in the 6% assessment rate when it was an owner occupied residence. However, this error does not rise to a misrepresentation by Aiken County, as the property tax notices for the tax years 2007, 2008, and 2009 all clearly state that Respondent's Subject Property is being taxed at the 6% assessment rate. While Respondent did not have knowledge of the change of his assessment rate, Respondent did have the means of knowledge of the truth of the fact in question. Therefore, Respondent fails the first prong in proving estoppel against the government. Since Respondent has failed to establish the first prong in proving estoppel against the government, this Court will not reach conclusions as to the second and third prong of the test.

ORDER

Based on the foregoing,

IT IS THEREFORE ORDERED that Respondent is not entitled to any refund of taxes paid on the property located at 203 Amy Circle, North Augusta, South Carolina 29841 that bears the TMS Number 005-19-02-014 for the tax years 2007, 2008, and 2009.

AND IT IS SO ORDERED


CAROLYN C. MATTHEWS
Administrative Law Judge

October 2, 2014
Columbia, South Carolina

CERTIFICATE OF SERVICE

I, Christopher P. Whitehead, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, in the Interagency Mail Service, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).

October 2, 2014
Columbia, South Carolina


Christopher P. Whitehead
Staff Attorney

FILED

OCT 02 2014

SC ADMIN. LAW COURT

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

1 of 2

Best regards and blessings,

Eric J. De Weerd, President/Owner
90 Main St. Suite B3
Hilton Head Island, SC 29926



All The Right Moves Moving & Storage
o: 912.376.9175 GA or 843.681.6683 (move) SC
"Family Owned and Operated" as an ESOP
M 843.247.1592
armmoving.com
<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

----- Forwarded message -----

From: **Eric De Weerd** <eric@armmoving.com>
Date: Mon, Nov 25, 2024 at 4:36 PM
Subject: Re: DeWeerd BAA Conf Notice.pdf
To: Rigg, Elizabeth <erigg@bcgov.net>
Cc: Bartholomew, David <dbartholomew@bcgov.net>, Sanders, Ebony <ebonys@bcgov.net>, Carter, Kathy <kcarter@bcgov.net>, Hulbert, Brian <brian.hulbert@bcgov.net>, Moore, Michael <michael.moore@bcgov.net>



Issues surrounding the case R 510 010 0000 1760 0000 De Weerd Primary Residence 10.31.2012 – March 2022:

Upon receipt of the initial mistaken removal of our Primary residence tax of 4 McIntosh in 2018, Attach A, A1, B, as it was primary from start to finish to include taxes, registration's, voting registration, school district's for our children, etc.

As you will see, we provided all documentation after several visits to Ms. Kimbro, and included our 2017 tax returns which were attached to the email dated 7.26.2018 - 8.2.2018. Attach C.

Tax return shows attached in 2 places to Elizabeth Kimbro Aug 2, Pages 5 & 6. Attach D.

From visit to Elizabeth Kimbro at Port Royal location Assessor office on HHI Attach E

Palmetto Electric Attach F

We are requesting refund of the assessment was retroactively imposed back to 2013 in 2018...We have received refunds for 2019-2021, but are still also due for 2013-2018 and 2022. Hilton Head has been our primary residence for the last 19 ½ years consistently with our registrations, voting, business', children's schooling, church, drivers licenses all between 19 Wax Myrtle Court and 4 McIntosh Rd. Hilton Head Island, SC 29926 from Jan 2006 – the sale of 4 McIntosh in March 2022.

This property served as our primary residence post our prior primary residence at 19 Wax Myrtle Ct. HHI, SC 29926, which then converted to the rental rate of 6% immediately upon our move into 4 McIntosh Rd. HHI, SC 29926 from purchase on 10.31.2012 until the sale in 2022. All items to mark it as a primary residence have been provided on multiple occasions, Drivers licenses, voter registration, school district, Palmetto electric bill with inception of 10.31.12 – 2022. The property in Cleveland was a tax abated property that was never declared as a primary residence.

As you can see from my communications with the assessor office and agents therein, we provided all documentation on multiple occasions, this included personal visits to the Bluffton office, and 2 visits to the location next to Port Royal, plus my correspondence to Elizabeth Kimbro (email included) with all the proof that was necessary back then in order to have the tax rate decreased to primary residence. This should have been remedied by Aug 1, 2018 when all documents asked for had been provided on multiple occasions. The retroactive billing to 2013 never should have taken place and to decline reimbursement when all things were handled in the correct time frame upon receipt in 2018. The continual errors on behalf of the Assessor office should not withhold our proper reimbursement of overpaid taxes.

As such, during this time, we were paying the rental tax on ALL of the following rental properties whilst 4 McIntosh Rd. was our primary residence for the entirety of our lives there:

101 Woodhaven Lane, HHI, SC 29928 Unit 120

19 Wax Myrtle Ct. HHI, SC, 29926

102 Bluffton Rd. Bluffton, SC 29910

47 Kingsbury Hardeeville, SC 29927

The OHIO city house which as we discussed on Oct. 30, was abated and was a rental property from inception...I never declared it as primary residence and do not know what they did when the abatement ended. it also sold per your own records (attached) prior to the change of tax for 4 McIntosh, yet the 6% was not only implemented, it was retroactive and continued to stay in force through the sale of the home last year...even after the aforementioned multiple visits to the assessor and providing all necessary documentation.

In the assessor's own notes it states that the OH city home was sold prior to their learning of the issues.

Sincerely,

Eric J and Danielle De Weerd

4 Oyster Reef Dr.

HHI, SC 29926 843.247.1592

Sincerely,

Eric J and Danielle De Weerd

4 Oyster Reef Dr.

HHI, SC 29926

843.247.1592

Best regards and blessings,

Eric J. De Weerd, President/Owner
90 Main St. Suite B3
Hilton Head Island, SC 29926

All The Right Moves Moving & Storage
o: 912.376.9175 GA or 843.681.6683 (move) SC
"Family Owned and Operated" as an ESOP
M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Wed, Oct 16, 2024 at 11:04 AM Rigg, Elizabeth <erigg@bcgov.net> wrote:
Good morning Mr. DeWeerd;

Attached is a copy of your notice of BAA conference scheduled for December 10th, 2024 2-5 PM. A hard copy will follow via US Postal Service.

Please review the attached Board of Assessment Appeals General information. You must submit your evidence at the 15 and 7 day exchange dates shown in your appeal notice

scheduled for December 10th.

Kind regards,

Liz Rigg
Appeal/BAA Coordinator

Please find the PDF attached.
Download the free Adobe Acrobat Reader to view and comment on this PDF.
https://www.adobe.com/go/reader_download

Sent From Adobe Acrobat Reader
m

Rigg, Elizabeth

From: Eric De Weerd <eric@armmoving.com>
Sent: Tuesday, December 3, 2024 4:31 PM
To: BAABeaufort; Eric De Weerd; Rigg, Elizabeth
Subject: Re: DeWeerd BAA Conf Notice.pdf
Attachments: Board of Assessor Appeals Appeal.pdf

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

7 Day exchange document attached.

Best regards and blessings,

Eric J. De Weerd, President/Owner
90 Main St. Suite B3
Hilton Head Island, SC 29926

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<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Mon, Nov 25, 2024 at 4:57 PM BAABeaufort <BAABeaufort@bcgov.net> wrote:

15 day exchange documents received.

Thank you

Liz Rigg



From: Eric De Weerd <eric@armmoving.com>
Sent: Monday, November 25, 2024 4:53 PM
To: Rigg, Elizabeth <erigg@bcgov.net>; BAABeaufort <BAABeaufort@bcgov.net>
Subject: Fwd: DeWeerd BAA Conf Notice.pdf

--[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

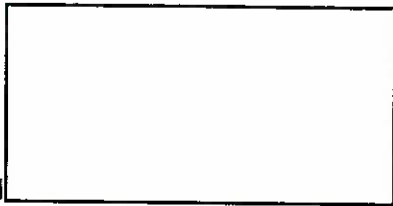
1 of 2

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Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926



--All The Right Moves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

"Family Owned and Operated" as an ESOP

M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

----- Forwarded message -----

From: Eric De Weerd <eric@armmoving.com>

Date: Mon, Nov 25, 2024 at 4:36 PM

Subject: Re: DeWeerd BAA Conf Notice.pdf

To: Rigg, Elizabeth <erigg@bcgov.net>

--Cc: Bartholomew, David <dbartholomew@bcgov.net>, Sanders, Ebony <ebonys@bcgov.net>, Carter, Kathy <kcarter@bcgov.net>, Hulbert, Brian <brian.hulbert@bcgov.net>, Moore, Michael <michael.moore@bcgov.net>

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We are requesting refund of the assessment was retroactively imposed back to 2013 in 2018...We have received refunds for 2019-2021, but are still also due for 2013-2018 and 2022. Hilton Head has been our primary residence for the last 19 ½ years consistently with our registrations, voting, business', children's schooling, church, drivers licenses all between 19 Wax Myrtle Court and 4 McIntosh Rd. Hilton Head Island, SC 29926 from Jan 2006 – the sale of 4 McIntosh in March 2022.

This property served as our primary residence post our prior primary residence at 19 Wax Myrtle Ct. HHI, SC 29926, which then converted to the rental rate of 6% immediately upon our move into 4 McIntosh Rd. HHI, SC 29926 from purchase on 10.31.2012 until the sale in 2022. All items to mark it as a primary residence have been provided on multiple occasions, Drivers licenses, voter registration, school district, Palmetto electric bill with inception of 10.31.12 – 2022. The property in Cleveland was a tax abated property that was never declared as a primary residence.

As you can see from my communications with the assessor office and agents therein, we provided all documentation on multiple occasions, this included personal visits to the Bluffton office, and 2 visits to the location next to Port Royal, plus my correspondence to Elizabeth Kimbro (email included) with all the proof that was necessary back then in order to have the tax rate decreased to primary residence. This should have been remedied by Aug 1, 2018 when all documents asked for had been provided on multiple occasions. The retroactive billing to 2013 never should have taken place and to decline reimbursement when all things were handled in the correct time frame upon receipt in 2018. The continual errors on behalf of the Assessor office should not withhold our proper reimbursement of overpaid taxes.

As such, during this time, we were paying the rental tax on ALL of the following rental properties whilst 4 McIntosh Rd was our primary residence for the entirety of our lives there:

101 Woodhaven Lane, HHI, SC 29928 Unit 120

19 Wax Myrtle Ct. HHI, SC, 29926

102 Bluffton Rd. Bluffton, SC 29910

47 Kingsbury Hardeeville, SC 29927

The OHIO city house which as we discussed on Oct. 30, was abated and was a rental property from inception...I never declared it as primary residence and do not know what they did when the abatement ended. it also sold per your own records (attached) prior to the change of tax for 4 McIntosh, yet the 6% was not only implemented, it was retroactive and continued to stay in force through the sale of the home last year...even after the aforementioned multiple visits to the assessor and providing all necessary documentation.

In the assessor's own notes it states that the OH city home was sold prior to their learning of the issues

Sincerely,

Eric J and Danielle De Weerd

4 Oyster Reef Dr.

HHI, SC 29926 843.247.1592

Sincerely,

Eric J and Danielle De Weerd

4 Oyster Reef Dr.

HHI, SC 29926

843.247.1592

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Moves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

"Family Owned and Operated" as an ESOP

M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Wed, Oct 16, 2024 at 11:04 AM Rigg, Elizabeth <erigg@bcgov.net> wrote:

Good morning Mr. DeWeerd;

Attached is a copy of your notice of BAA conference scheduled for December 10th, 2024 2-5 PM. A hard copy will follow via US Postal Service.

Please review the attached Board of Assessment Appeals General information. You must submit your evidence at the 15 and 7 day exchange dates shown in your appeal notice scheduled for December 10th.

Kind regards,

Liz Rigg
Appeal/BAA Coordinator

Please find the PDF attached.
Download the free Adobe Acrobat Reader to view and comment on this PDF.
https://www.adobe.com/go/reader_download

Sent From Adobe Acrobat Reader

THE STATE OF SOUTH CAROLINA
Board of Assessor Appeals

Eric and Danielle De Weerd, Appellants,

v.

Beaufort County Assessor, Respondent.

Appeal From Mistaken retroactive assessment for

4 McIntosh Rd. HHI, SC 29926

R510 010 000 0176 0000

Eric and Danielle De Weerd appeal an order issued by the BeaufortCounty Assessor (Assessor) to retroactively, going back SEVEN years, and continuing thereafter until sale 2022, assess their property at the six-percent ratio instead of the four-percent ratio allowed for a legal residence. We affirm.

FACTS AND PROCEDURAL HISTORY

The De Weerd's owned multiple residences on Hilton Head Island. It was their intent upon moving to Hilton Head in 2004 purchasing an exisiting business, and adding 2 additional business', to makee it their home, to become part of the community, and create and raise their family on Hilton Head. They purchased a business, Mr. De Weerd joining the American Red Cross, serving as both a board member and interim Chairmen. He also practiced as a Free Mason contributing to the local community via philanthropical endeavors and building business' that provided thousands of jobs for local low country individuals. Upon the purchase of the property that never should have been in question R510 010 000 0176 0000, 4 McIntosh Rd. Hilton Head Island...all other properties including their initial primary residence at 19 Wax Myrtle Court from Jan 2006 to December 2012, and 4 other properties were paid at the 6% assessment upon their move to 4 McIntosh Rd. Hilton Head Island. The legal residence and domicile, R510 010 000 0176 0000, 4 McIntosh Rd. Hilton Head Island, was never rented to anyone for the entirety of their ownership. We always lived in the home and never rented it out to others.

The property that the Assessor found in Cleveland, OH was never intended to be a primary residence. It was tax abated from purchase in 2002 - 2012 via a 10 year tax abatement and was never claimed or deemed a primary residence. When the abatement fell off in 2012, Cleveland deemed the property a primary residence without the knowledge of Mr. De Weerd.

In addition the De Weerd children Kathryn Marie DOB 09.15.2009 and Ryan James DOB 11.13.2011 were attending Hilton Head Schools starting August 2011 continuing until currently Kathryn attending Hilton Head Prep in 9th grade, and Ryan attending Hilton Head Middle School in 7th grade.

In the assessor's own notes provided to the Board of Appeals, it was stated not only that the property was sold in March 2017, yet the mistaken 6% failed to be corrected, nor De Weerd notified until 2018. Upon receipt, De Weerd's visited the assessor office on Hilton Head located outside Port Royal plantation and provided vehicle registrations, voter registration, Palmetto Electric showing no break in service of utility from inception through sale in 2022. Via the included back and forth emails to Ms. Elizabeth Kimbro, employee of Beaufort County Assessor office all documents were provided multiple times including the Tax return, stated never received...shows it was attached on two separate occasions to 2 separate emails and verified received through the email. Even though all necessary legal proof was provided in a timely manner in 2018, the Assessor's office did not correct their mistake and return the property to the correct assessment of 4%. Again, to reiterate, it never should have gone further as all necessary legal proof was provided to the Assessor office in a timely fashion. The 4 separate meetings with the current Assessor, Ebony Sanders, provided 4 separate findings, different each time. The 3 follow up meetings I provided Assessor Sanders with agendas via email, yet still had to remind her and bring her up to speed each time..culminating with the final meeting that Danielle and I attended on March 20, 2024, in which she stated with the documentation I provided she would be able to provide refunds for 2017 - 2022. We would have to appeal the 2012 - 2016 years as she still did not understand that all appropriate legal proof had been provided in a timely manner nullifying the Assessor's ability to deny prior years. Imagine our surprise when the only refunds we received post this meeting was 2019-2021...not even 2022.

ISSUE

SECTION 12-60-2560.Filing claim for refund; contents.

(A) Subject to the limitations in Section 12-60-1750, and within the time limitation of Section 12-54-85(F), a property taxpayer may seek a refund of real property taxes assessed by the county assessor and paid, other than taxes paid on property the taxpayer claims is exempt, by filing a claim for refund with the county assessor who made the property tax assessment for the property for which the tax refund is sought.

The assessor, upon receipt of a claim for refund, shall immediately notify the county treasurer and the county auditor for the county from which the refund is sought. The majority of these three officials shall determine the taxpayer's refund, if any, and shall notify the taxpayer in writing of their decision.

As stated above all appropriate and necessary legal proof of said property being the primary De Weerd residence was provided immediately and fully upon notification to the De Weerd's of the change in the property assessment changing from 4 - 6% mistakenly by the Assessor office. The Assessor failed to correct the assessment and return it back to the 4% and continued to tax at 6%. The time limitation never should have been applied and does not stand in this occurrence.

CONCLUSION

All necessary proof was provided within weeks of the initial retroactive tax of 6% being implemented, the Assessor's office failed to provide refund immediately, only after several more attempts by De Weerd's did a partial refund of only 3 years get provided. As everything was provided in full on multiple occasions and timely, there is no standing for any time limitation and De Weerd's are due a full refund of all tax years as their intent and actions, while never renting the property from purchase to sale, deserve a refund for all years in question plus interest.

BAA CONFERENCE Summary – December 10, 2024

PARCEL ID: R510 010 000 0176 0000
APPELLANT: Eric DeWeerd
APPEAL: Refund for previous years
LOCATION: Beaufort County Council Chambers, Beaufort

Conference Start: 2:02 P.M.

Conference End: 3:42 P.M.

Attending Board Members:

Paul Jernigan, Chairman
Andrew DiSalvo
Stephen Koch
Bob MacKay
Bob Bible

Time into Decision Session: 3:12

Time out of Decision Session: 3:39

Board Conference Narrative Summary:

Board Chairman Paul Jernigan explained the procedures for the Board conference. Both County Assessor and appellant were sworn in.

Documents for the 15 and 17 day exchange were submitted to the Board for review.

Beaufort County Assessor Ebony Sanders presented first. Today's issue is based on a decision by the refund committee to deny tax refund for tax years 2017 and 2018. Mr. and Mrs. DeWeerd owned the property from 2012 through 2022. They benefited from the Legal Residence exemption from 2013 through 2017. In 2018 a county audit was performed, and the legal residence exemption was removed from the property. Taxpayer received a back tax bill for those years he benefited from the legal residence exemption.



The taxpayer received a back tax bill for 2013 through 2017 and letting him know that the legal residence was removed. At that time, the taxpayer did not appeal the decision. We are not here to discuss the back tax bill but refund years that taxpayer may be entitled to. August 6th, 2018, the taxpayer received a letter requesting his tax returns for 2017. He failed to provide his SC resident tax return as requested. Only his federal tax return was submitted. June 23, 2022, property owner applied for legal residency which included a request for Legal residency for 2020 and 2021. A denial letter was sent due to missing documents. Again, we were asking for his state tax returns which were not submitted. Only the Federal return for 2017 was submitted.

In 2023 Assessor Ebony Sanders met with the property owners, even though the property was sold at this point. According to SC Code of Laws, they can request a refund for the years they owned the property. Tax payers provided extensions for tax years 2019 through 2021 and Mrs. Sanders accepted those as evidence of SC residency. Property owners requested a refund for 2017 through 2021. Ms. Sanders submitted a refund request for tax years 2017 through 2021 to the refund committee. Taxpayer received a refund in excess of \$26,000. Committee approved refund for 2019 through 2021 but not 2017 or 2018, as this was outside of the statutory window for tax refund request.

May of 2024, property owner appealed the committee's decision to deny tax years 2017 & 2018 refund request determination of April 17, 2024.

Assessor then cited South Carolina Code of Laws §12-43-220 (c)(3), §12-60-2560, §12-54-85(F)(1)(2014). Speaks to the period of time, 36 months from the time documents are filed. Property owner provided assessor with a refund request for tax year 2020 and 2021 only in 2022. Knowing that Mr. DeWeerd would qualify for an additional year's refund, she granted a refund for 2019 in addition to 2020 and 2021.

Property owner did provide a legal residence application for 2018 but did not provide supporting documentation required. They were not provided to the assessor's office within the 30 day deadline. The only documents received were federal filing receipts, not the state returns required by statute.

South Carolina Statute states the burden of proof is upon the taxpayer to prove residency. It also states the assessor's office can ask for additional documents to prove residency. Assessor accepted requests for extensions to file tax returns as evidence of residency. Property owner failed to provide documents requested within the 30 day timeline and failed to request a refund within the time set forth in SC Statute.

Property owner then requested a refund from 2013 through 2022, but that was not part of his original request for a refund for 2017 and 2018. Based on property owner's paperwork submitted, his request for a refund for previous years would be contrary to state statute.

Assessor presented the timeline of events submitted to County Administrator Michael Moore, Deputy Administrator Dale Butts and Board Coordinator.

1. It was discovered in 2017 that Mr. De Weerd benefited from LR exemption in two jurisdictions and was back-taxed for prior years
2. August 01, 2018, Mr. De Weerd applied for LR
3. August 06, 2018, Mr. De Weerd was informed that his application was missing filed tax returns (2017 SC 1040s)
4. In 2018, Mr. De Weerd failed (and continued to fail after receiving notification) to provide a copy of his 2017 SC 1040 tax returns as requested.
5. Taxpayer filed a request for a refund on June 22, 2022
6. De Weerd was approved (by the committee comprised of the Assessor, Auditor, and Treasurer) and received a refund for 3 tax years for over \$26k
7. Due to statutory refund restrictions, the committee denied De Weerd's refund request for 2017 and 2018.
8. De Weerd appealed his refund denial to the BAA
9. De Weerd contacted the BAA Coordinator, Elizabeth Rigg in May, inquiring about his upcoming BAA conference
10. July 26, 2024 - All parties received an initial notification of the scheduled BAA conference
11. September 9th – Mr. De Weerd received notification and the Assessor's 15-day exchange materials for the scheduled conference
12. September 9th—Mr. De Weerd failed to provide the BAA with his 15-day exchange materials for the scheduled conference on time.
13. September 12th—Mr. De Weerd attempted to provide his 15-day exchange materials to the BAA Coordinator. The Coordinator informed him that his documents submitted would not be accepted as his 15-day exchange evidence. However, Ms. Rigg allowed Mr. De Weerd to rebut the Assessor's timely filed 15-day exchange materials at the 7-day exchange date of September 17th.
14. September 17th – (7-day rebuttal deadline) Mr. De Weerd failed to provide rebuttal materials.
15. September 17th – Mr. De Weerd contacted Ms. Rigg for information regarding the postponement.

16. September 20th—Mr. De Weerd contacted BAA Chairman Paul Jernigan and requested a postponement of his BAA conference. Mr. Jernigan granted Mr. De Weerd's request.

Mr. DeWeerd stated that there was a lot of confusion around this case as he claims he did provide his tax returns to Ms. Kimbro on three separate occasions at the Port Royal, annex when he first appealed. He referred to his 15 day documents, pages 28 and 29. He presented copies to the Board members. Documents were verified by BAA Coordinator. Appellant contends that both federal and state returns were actually attached. Only a picture of PDF symbol was attached to the 15 day documents. Andrew DiSalvo asked to verify that the years in question were 2017 and 2018. Mr. Deweerd stated that he was appealing all years other than those he already received a refund for.

Taxes were paid by the bank unbeknownst to the taxpayer at the 6% rate. Taxpayer was having issues with his bank as he was going through foreclosure and Chapter 11 Bankruptcy.

Andrew DiSalvo asked for the jurisdiction of his bankruptcy and Mr. DeWeerd stated that the first bankruptcy was filed pro se and the second bankruptcy was filed with an attorney in Federal court in Charleston. He asked Mrs. Sanders if the bankruptcy was considered in this refund case. Mrs. Sanders stated no but we may receive final orders from the courthouse. The bankruptcies are considered liens and may be filed with the Register of Deeds or the treasurer's office.

Based on the documents presented, the request for a refund for 2017 and 2018 is denied due to being outside of the statutory limits for a refund request. Mr. DeWeerd was granted a refund for 2019 through 2021 only.

Board Decision Results:

Board voted unanimously in favor of the assessor as the property owner did not meet the burden of proof that the assessor was incorrect in denying a refund for those years, 2017 and 2018 which are outside of the limitation set forth by statute for a refund request.

Additional Attendees:

Ebony Sanders, Beaufort County Assessor
Dylan Kidd, Assistant County Attorney
Milton Boswell, Deputy Assessor
Liz Rigg, BAA Coordinator
Beaufort County Assessor's office staff

CLIENT COPY



----- cut along dotted line -----

1032



2018

SC DEPARTMENT OF REVENUE
INDIVIDUAL DECLARATION OF ESTIMATED TAX

SC1040ES
(Rev. 10/17/17)
3080

Your Social Security Number	Spouse's Social Security Number (if joint)	Composite Filer ☐	Mark Quarter with X (Required) <table border="1"><tr><td>☐ 1st Quarter Jan, Feb, March</td><td>☐ 2nd Quarter April, May, June</td></tr><tr><td>☐ 3rd Quarter July, Aug, Sep</td><td>☒ 4th Quarter Oct, Nov, Dec</td></tr></table>	☐ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June	☐ 3rd Quarter July, Aug, Sep	☒ 4th Quarter Oct, Nov, Dec
☐ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June						
☐ 3rd Quarter July, Aug, Sep	☒ 4th Quarter Oct, Nov, Dec						
Name and Address (include spouse's name if joint) ERIC DE WEERD DANIELLE DE WEERD 4 MCINTOSH RD HILTON HEAD ISL SC 29926			PAYMENT AMOUNT 				

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0030

30801187

1218 00000058000

2



COUNTY COUNCIL OF BEAUFORT COUNTY

Board of Assessment Appeals (BAA)

Beaufort County Government Robert Smalls Complex

Post Office Box 1228, Beaufort, South Carolina 29901-1228

Phone: (843) 255-2404 Fax: (843) 255-9404

Website: www.bcgov.net

Paul Jernigan, Chairman Liz Rigg, BAA Coordinator

December 19, 2024

Eric & Danielle DeWeerd
Post Office Box 1443
Bluffton, SC 29910

Also sent via email to eric@armmoving.com

RE: Refund Request for 2017 and 2018
Address: 4 McIntosh Road, Hilton Head SC
PIN: R510 010 000 0176 0000

Dear Mr. & Mrs. DeWeerd'

The Appeal process is a procedure afforded to every property owner in the state of South Carolina in accordance with South Carolina Code Ann. §12-60-2530. The Beaufort County Board of Assessment Appeals serves as an independent and neutral body to review property tax assessments and appraised value disputes between the Assessor and Taxpayer. The Board is responsible for making a fair and impartial decision, taking into consideration the facts presented by the Assessor and the Taxpayer in accordance with South Carolina statutes, once an appeal has gone through the initial appeal then protest process.

The Board has considered the facts regarding the issues presented in the appeal of the above captioned property. Documentation was submitted by both parties fifteen (15) days prior to the conference as well as seven (7) days prior to the conference. Board members present reviewed all documents submitted.

Ms. Sanders stated that June 23, 2022, property owner applied for legal residency which included a request for Legal residency for 2020 and 2021. A denial letter was sent due to missing documents. Again, we were asking for his state tax returns which were not submitted. Only the Federal return for 2017 was submitted. . Ms. Sanders submitted a refund request for tax years 2017 through 2021 to the refund committee. Taxpayer received a refund in excess of \$26,000. Committee approved refund for 2019 through 2021, but not 2017 or 2018, as this was outside of the statutory window for tax refund request.



Appellant challenges the denial of his refund request for 2017 and 2018 for the parcel cited above. Appellant claims he did submit his tax returns requested timely when requested. The only thing submitted at the fifteen (15) day exchange were emails that indicated a PDF was attached. No state tax returns were submitted at that time. Property owner then requested a refund from 2013 through 2022, but that was not part of his original request for a refund for 2017 and 2018.

BAA Board members entered executive session to discuss the case as presented. In attendance were Deputy County attorney Dylan Kidd, Paul Jernigan, BAA Chairman, Andrew DiSalvo, Co-Chairman, Bob Bible, Steve Koch and Bob MacKay

The Board voted unanimously in favor of the assessor to deny the refund request for tax years 2017 and 2018. The claim for a tax refund for the years 2019 through 2021 was already granted, Tax refund for tax years 2017 and 2018 is barred by the statute of limitations as set by the South Carolina Legislature in the South Carolina Code of Laws Section 12-54-85 (F)(1) and is therefore denied.

The parties have the right to appeal the decision of this Board, pursuant to SC Ann. §12-60-2540 (A) by requesting a contested case hearing before the Administrative Law Court. If the decision is not appealed, it must be certified to the county Auditor for entry upon the property tax assessment rolls or tax duplicate. The appeal must be made in writing within thirty (30) days of the Board's written determination and mailed to:

Administrative Law Judge Division
Edgar A Brown Building, Suite 224
1205 Pendleton Street
Columbia, SC 29201

Sincerely,



Paul R Jernigan, Chairman

CC: Ebony Sanders, Assessor

Dylan Kidd, Deputy Attorney for the Board of Assessment Appeals

Liz Rigg, Board of Assessment Appeals Coordinator

Serving Board Members for this hearing

South Carolina Administrative Law Court (SC ALC)
Request for Contested Case Hearing FORM
Mail to: 1205 Pendleton St., Suite 224, Columbia, SC 29201

Last Name: **De Weerd** First: **Eric** Middle: **James** Docket No. (To Be Completed by ALC)
Mailing Address: **4 Oyster Reef Dr.** City: **HHI** State and Zip: **SC 29926**
Home Number: **843.247.1592** Work Number: **843.681.6683** Cell Number: **843.247.1592** *E-Mail Address: **eric@armmoving.com**

*By providing your e-mail address, you consent to receive court orders and notices via electronic transmission

REPRESENTATION

Are you representing yourself? ☒ Yes ☐ No

Are you represented by an Attorney? ☐ Yes ☒ No

Attorney Mailing Address:

Name of Attorney:

City, State and Zip:

Attorney Work Number and Cell Number:

Attorney E-Mail Address:



CASE INFORMATION

Name of Agency that Issued the Decision: (Example -- Dept. of Revenue, Dept. of Insurance, DHEC)
Board of Assessor Appeals

In order to have your case processed, **you must attach the agency decision.** Is it attached?:
☒ Yes ☐ No

Date the decision was issued: **12.19.2024**

Date the decision was received: **12.27.2024 USPS**

Please provide a brief statement regarding why the hearing is being requested and the relief sought:

I am requesting a refund for all years as proof of primary residence at 4 McIntosh Rd HHI, SC 29926 was provided upon request via email to Elizabeth Kimbro agent of Beaufort County assessor between 7.26-8.02/2018 including the tax return with the SC return attached. Beaufort County assessor was also provided a 4th time on March 20, 2024. They only refunded tax years 2019-21 incorrectly attaching moot statutes based on untimely filing which is false. Moreover, the board of assessor appeals inappropriately changed the procedures the morning of the appeal hearing allowing the assessor to speak for 30 minutes instead for the procedural 15 minutes. In addition, the Assessor did not provide the 7 day documents timely and was still allowed to use them even though board chair was apprised of such and I objected to her being able to utilize them since they were not going to allow me to submit the documents and I had already submitted for the initial hearing way in advance and confirmed, so it is not fair or just that they can breach their own rule.

Payment (applicable **filing fee pursuant to ALC Rule 71**) is being submitted today to the Administrative Law Court

via ☒ Check ☐ Money Order ☐ Cash

via ☒ U.S. Postal Service ☐ Hand-delivery

Jan 11, 2025

X *Your Signature or Signature of Attorney*

Date

PROOF OF SERVICE (MUST BE COMPLETED)

Your Name: **Eric James De Weerd**

Date: **Jan 11, 2025**

City: **HHI**

State: **SC**

I hereby certify that on the date and place listed above, I served a copy of the foregoing Request for Contested Case Hearing **on all other parties** to this matter by depositing the same in the United States Mail, postage paid, and addressed as follows (use the reverse side for any additional names):

Beaufort County Assessor 100 Ribaut Rd Box 1228 Beaufort, SC 29901

Name and/or Agency Name

Address

City, State and Zip

Name and/or Agency Name

Address

City, State and Zip

X *Your Signature or Signature of Attorney*

1.11.25
Date



COUNTY COUNCIL OF BEAUFORT COUNTY
Board of Assessment Appeals (BAA)
Beaufort County Government Robert Smalls Complex

Post Office Box 1228, Beaufort, South Carolina 29901-1228

Phone: (843) 255-2404 Fax: (843) 255-9404

Website: www.bcgov.net

Paul Jernigan, Chairman Liz Rigg, BAA Coordinator

December 19, 2024

Eric & Danielle DeWeerd
Post Office Box 1443
Bluffton, SC 29910

Also sent via email to eric@armmoving.com

RECEIVED

RE: Refund Request for 2017 and 2018

Address: 4 McIntosh Road, Hilton Head SC

PIN: R510 010 000 0176 0000

JAN 15 2025

**BEAUFORT COUNTY
ASSESSOR'S OFFICE**

Dear Mr. & Mrs. DeWeerd:

The Appeal process is a procedure afforded to every property owner in the state of South Carolina in accordance with South Carolina Code Ann. §12-60-2530. The Beaufort County Board of Assessment Appeals serves as an independent and neutral body to review property tax assessments and appraised value disputes between the Assessor and Taxpayer. The Board is responsible for making a fair and impartial decision, taking into consideration the facts presented by the Assessor and the Taxpayer in accordance with South Carolina statutes, once an appeal has gone through the initial appeal then protest process.

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Appellant challenges the denial of his refund request for 2017 and 2018 for the parcel cited above. Appellant claims he did submit his tax returns requested timely when requested. The only thing submitted at the fifteen (15) day exchange were emails that indicated a PDF was attached. No state tax returns were submitted at that time. Property owner then requested a refund from 2013 through 2022, but that was not part of his original request for a refund for 2017 and 2018.

BAA Board members entered executive session to discuss the case as presented. In attendance were Deputy County attorney Dylan Kidd, Paul Jernigan, BAA Chairman, Andrew DiSalvo, Co-Chairman, Bob Bible, Steve Koch and Bob MacKay

The Board voted unanimously in favor of the assessor to deny the refund request for tax years 2017 and 2018. The claim for a tax refund for the years 2019 through 2021 was already granted. Tax refund for tax years 2017 and 2018 is barred by the statute of limitations as set by the South Carolina Legislature in the South Carolina Code of Laws Section 12-54-85 (F)(1) and is therefore denied.

The parties have the right to appeal the decision of this Board, pursuant to SC Ann. §12-60-2540 (A) by requesting a contested case hearing before the Administrative Law Court. If the decision is not appealed, it must be certified to the county Auditor for entry upon the property tax assessment rolls or tax duplicate. The appeal must be made in writing within thirty (30) days of the Board's written determination and mailed to:

Administrative Law Judge Division
Edgar A Brown Building, Suite 224
1205 Pendleton Street
Columbia, SC 29201

Sincerely,



Paul R Jernigan, Chairman

CC: Ebony Sanders, Assessor

Dylan Kidd, Deputy Attorney for the Board of Assessment Appeals

Liz Rigg, Board of Assessment Appeals Coordinator

Serving Board Members for this hearing

ERIC DE WEEDE
4 OYSTER REEF DR.
HHT, SC 29926

COLUMBIA SC 29904
11 JAN 2025 4PM



BEAUFORT CITY ASSESSOR
100 RIBAUT RD
BOX 1228

BEAUFORT



**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Eric DeWeerd and Danielle DeWeerd,

Docket No. 25-ALJ-17-0008-CC

Petitioner(s),

v.

NOTICE OF ASSIGNMENT

(Contested Case)

Beaufort County Assessor,

Respondent(s).

Judge Assigned: Honorable Judge Robert L. Reibold

Date Assigned: 1/16/2025

In accordance with S.C. Code Ann. § 1-23-570 (2005), the above Administrative Law Judge has been assigned to preside in this matter. The Administrative Law Judge may be contacted by mail at 1205 Pendleton Street, Suite 224, Columbia, South Carolina 29201, and by telephone at (803) 734-0550. Pursuant to SCALC Rule 4A, all future filings must be filed directly with the above assigned Judge and shall include the docket number.

Additionally, the agency involved in this case must submit an Agency Information Sheet within ten (10) business days from the date of assignment. See SCALC Rule 12.

Rules of Procedure governing matters before the Court may be obtained from the Clerk of Court or on the Court's website, www.scalc.net.

A copy of any document or any other item filed with the Court shall be sent to all other parties at the time of filing. If a mailing address changes, or if an address is incorrect, the Court must be notified immediately of the correct address.

Ralph King Anderson, III
Chief Administrative Law Judge

BC ASSESSOR
JAN 21 '25 00000022



STATE OF SOUTH CAROLINA
Administrative Law Court
EDGAR A. BROWN BUILDING
1205 PENDLETON STREET, SUITE 224
COLUMBIA, SOUTH CAROLINA 29201

FIRST-CLASS



US POSTAGE ® PITNEY BOWES
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0008035471 JAN 16 2025

Beaufort County Board of Assessment
Appeals
Post Office Box 1228
Beaufort, SC 29901-1228

29901-1228 BO14



**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Eric DeWeerd and Danielle De Weerd,

Petitioners,

v.

Beaufort County Assessor,

Respondent.

Docket No. 25-ALJ-17-0008-CC

**ORDER FOR PREHEARING
STATEMENTS AND SCALC RULE 8(A)
NOTIFICATION**

IT IS HEREBY ORDERED that each party who intends to appear at the hearing must file with the undersigned's office a prehearing statement stating the following:

1. The nature of this proceeding;
2. Statutory provisions(s) conferring subject matter jurisdiction to the Court and other applicable statutes and regulations;
3. The issues presented for determination, including any claims or defenses expected to be raised;
4. The action requested of the Court and a detailed statement of the law which supports the requested action, including statutory and/or case citations;
5. A brief summary of the facts to be presented at the hearing;
6. A summary of any motions expected to be raised at the hearing and the appropriate authority underlying the motion;
7. A list of proposed witnesses and exhibits;
8. A statement regarding the necessity for discovery, if any;
9. The estimated length of the hearing;
10. Any dates in the next one hundred eighty (180) days when you will not be available for a hearing; and
11. An email address where you can be reached.

BC ASSESSOR
FEB 20 25 00000823



FILED
02/18/2022
SC Admin. Law Court

IT IS FURTHERMORE ORDERED that the prehearing statement must be filed with the Court and served on all parties within twenty (20) days of the date of this order. The parties have a continuing obligation to update the information during the course of the proceedings.

IT IS FURTHER ORDERED that the parties should take note of SCALC Rule 8(A). SCALC Rule 8(A) generally prohibits the unauthorized practice of law. A copy of the rule with explanatory notes is enclosed for your convenience as Exhibit 1. Based on SCALC Rule 8(A), corporations and limited liability companies are ordinarily required to be represented by an attorney.

AND IT IS SO ORDERED.



The Honorable Robert L. Reibold
Administrative Law Judge

February 18, 2025
Columbia, South Carolina

EXHIBIT 1

SCALC Rule 8(A):

Right of Parties to Participate.

- A. Parties and Their Representatives.** Parties in a proceeding before the Court have the right to participate or to be represented in all hearings or pre-hearing conferences related to their case. Any party may be represented by an attorney admitted to practice, either permanently or pro hac vice. No one shall be permitted to represent a party where such representation would constitute the unauthorized practice of law. Any party which is not a natural person must be represented by an attorney. However, in cases arising under the Occupational Safety and Health Act, a partnership, corporation, or other business entity may be represented by an officer or employee. A party proceeding without legal representation shall remain fully responsible for compliance with these Rules and the Administrative Procedures Act. This Rule shall not be construed to permit law student practice except to the extent authorized by Rule 401 of the South Carolina Appellate Court Rules.

2024 Revised Notes

A party may be represented only by an attorney, or in OSHA cases only, a business entity may be represented by an officer or employee. Representation by a certified public accountant in tax matters is no longer permitted. Representation by a power of attorney is not permitted. Representation of a party before the Court is permitted only to the extent that such representation does not conflict with the rules governing the unauthorized practice of law. Any party which is not a natural person, such as corporations, partnerships, and other business entities, must be represented by an attorney in proceedings before the Court. Parties representing themselves are not relieved of the responsibility to comply with these Rules and the Administrative Procedures Act. A representative who is retained after assignment of the case must file a notice of appearance with the presiding administrative law judge within ten days of being retained, and any person representing a party before the Court must file a written motion with the presiding judge to withdraw from representation of that party. Subsection (D) is added to require attorneys seeking protection from having cases set for certain dates must file a separate request with the presiding judge in each case pending before the Court.

CERTIFICATE OF SERVICE

I, Van Whitehead, hereby certify that I have on this date served this order upon all parties to this cause by depositing a copy hereof in the United States mail, postage paid, or by electronic mail, to the address provided by the party(ies) and/or their attorney(s).

A handwritten signature in cursive script that reads "Van Whitehead". The signature is written in dark ink and is positioned above a horizontal line.

Van Whitehead
Staff Attorney

February 18, 2025
Columbia, South Carolina

STATE OF SOUTH CAROLINA
Administrative Law Court
EDGAR A. BROWN BUILDING
1205 PENDLETON STREET, SUITE 224
COLUMBIA, SOUTH CAROLINA 29201

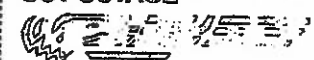
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P.O. Drawer 1228
Beaufort, SC 29901

29901-122828



135

BC ASSESSOR
FEB 20 '25 00000822



COUNTY COUNCIL OF BEAUFORT COUNTY
OFFICE OF THE COUNTY ATTORNEY

BRIAN E. HULBERT
Deputy County Attorney

DYLAN KIDD
Deputy County Attorney

Sent Via Federal Express

March 10, 2025

The Honorable Robert L. Reibold
SC Administrative Law Court
1205 Pendleton St., Suite 224
Columbia, SC 29201

IN RE: Docket No.: 25-ALJ-17-0008-CC – Eric DeWeerd and Danielle DeWeerd vs. Beaufort
County Auditor

Dear Judge Reibold:

Per the request of Dylan C. Kidd, Deputy County Attorney for Beaufort County, enclosed for filing please find a Pre-Hearing Statement of Respondent Beaufort County Auditor.

Please contact me at 843-255-2055 should you have any questions or require additional information.

Sincerely,

Kathy L. Carter
Legal Assistant



klc/

Enclosure

cc: Eric and Danielle DeWeerd

The State of S.C.
Filing
MAR 11 2025
Administrative

- b. Whether the Respondent Assessor erred in denying Petitioners' claim for the 4% residential reassessment ratio for tax years 2017 and 2018.

4. A brief summary of facts to be presented at the hearing;

The evidence will show that, in 2017, Beaufort County became aware that Petitioners had benefitted from the local residence tax rate in two jurisdictions, and as a result, they were back-taxed for prior years (2013-2017). Petitioners applied for the 4% residential reassessment rate on August 1, 2018. Petitioners were informed on August 6, 2018, that their application was missing filed South Carolina tax returns (a 2017 Form 1040) as required to process the application. Despite multiple notifications as to the need for copies of their filed state tax returns, Petitioners never submitted said returns.

On June 22, 2022, Petitioners filed a refund request for tax years 2017-2021. A committee comprised of the Assessor, Auditor, and Treasurer voted to approve Petitioners' request for tax years 2019, 2020, and 2021 and issued a refund for over \$26,000. The committee denied Petitioners' request as to tax years 2017 and 2018 because the request was submitted beyond the deadline to do so.

Petitioners appealed the committee's determination regarding tax years 2017 and 2018 to the Board of Assessment Appeals ("BAA"). On July 26, 2024, the BAA sent the parties an initial notification of the scheduled BAA conference and the associated deadlines for evidentiary submissions. The Assessor provided the 15-day exchange materials on September 9, 2024, but Petitioners failed to submit their 15-day exchange materials. Petitioners attempted to submit 15-day exchange materials on September 12. The BAA Coordinator informed Petitioners that the materials were untimely, but nonetheless allowed them to submit rebuttal materials for the 7-day exchange deadline on September 17. Petitioners still failed to provide rebuttal materials on September 17 and ultimately requested a postponement of the proceeding on September 20, which the Board granted.

The BAA hearing was rescheduled for December 10, and Petitioners submitted 15-day and 7-day exchange materials ahead of the hearing. Importantly, while Petitioners submitted copies of emails purporting to provide a PDF entitled "2017 tax return" to Mrs. Kimbro at Beaufort County in August of 2018, Petitioners did not produce 2017 or 2018 South Carolina tax returns before or at the BAA hearing. Petitioners could not demonstrate that the document attached to the August 2018 email contained a South Carolina tax return, and they were subsequently notified that their 2017 South Carolina tax return was still needed. Petitioner also submitted a client copy of an individual declaration of estimated tax from 2018, which they received in connection with an application for a tax payment extension. Consequently, while Petitioners contended that they provided all documentation required of them at the appropriate time, they produced no evidence to corroborate their account. Petitioners also requested for the first time reimbursement dating back to tax year 2013 at the hearing and were informed that these claims were not before the BAA at that time. Respondent Assessor argued that the evidence demonstrated that Petitioners failed to submit the

required documentation to support their entitlement to a refund request for tax years 2017 and 2018, and as a result, their 2022 request was insufficient and time-barred as to those years. The BAA considered the evidence and arguments presented at the hearing and unanimously voted to uphold the decision of the committee. The BAA issued a decision letter dated December 19, 2024, setting forth its decision and Petitioners' right to appeal.

5. The action requested of the court and a detailed statement of the law which supports the requested action, including statutory and/or case citations;

The Respondent Assessor seeks a determination by this Court that the Petitioners failed to satisfy the legislatively imposed criteria for eligibility for the 4% residential assessment ratio for tax years 2017 and 2018.

The party contesting the BAA's determination generally has the burden of proof on appeal. See Leventis v. S.C. Dep't of Health & Envtl. Control, 340 S.C. 118, 132-33, 530 S.E.2d 643, 651 (Ct. App. 2000).

A refund application must contain certain information set forth in S.C. Code Section 12-60-450, as well as "other relevant information the department may reasonably prescribe." in S.C. Code § 12-60-450(B)(7). No refund of property taxes must be given for a property tax exemption requiring an application unless the application was timely filed. S.C. Code Ann. § 12-60-1750(1), as referenced in S.C. Code § 12-60-2560.

"[C]laims for credit or refund must be filed within three years from the time the return was filed, or two years from the date the tax was paid, whichever is later. If no return was filed, a claim for credit or refund must be filed within two years from the date the tax was paid. A credit or refund may not be made after the expiration of the period of limitation prescribed in this item for the filing of a claim for credit or refund, unless the claim for credit or refund is filed by the taxpayer or determined to be due by the department within that period." S.C. Code Ann. § 12-54-85(F)(1).

Here, the evidence demonstrates that Petitioners applied for the 4% residential reassessment rate in August 2018 but failed to submit all of the documentation required by Beaufort County to process the application; namely, copies of filed South Carolina state tax returns to establish primary residency. Petitioners point only to a PDF email attachment from August 2018 entitled "2017 tax return" as evidence that they submitted state tax returns. As noted, Petitioners could not demonstrate that the PDF contained a copy of a filed 2017 South Carolina state tax return, and the record contains two copies of 2017 federal tax returns. To this day, Petitioners have not submitted copies of filed state tax returns for tax years 2017 or 2018—only a client copy of an individual declaration of estimated tax from 2018, which is not equivalent to a filed tax return. Such records are reasonably required by Beaufort County to determine primary residency. Because Petitioners failed to submit state tax returns, their application for a refund in 2017 (and any purported attempt to do so for 2018) was incomplete and insufficient to entitle them to the refund sought. Petitioners

did not apply for a refund in 2018, and any effort to do so in 2022 or beyond was untimely under South Carolina law. Respondent Assessor asks this Court to affirm the decision of the BAA.

6. A summary of any motions expected to be raised at the hearing and the appropriate authority underlying the motion:

Respondent Assessor may move to dismiss the appeal or for summary judgement as to the claims asserted by the Petitioner, premised generally upon those considerations set forth above.

7. A list of proposed witnesses and exhibits:

A. Witnesses:

- a. Ebony Sanders, Beaufort County Assessor
- b. Pamela Holmes, Office of the Beaufort County Assessor

B. Exhibits:

- a. Petitioners' refund applications
- b. Petitioners' property and tax records
- c. Petitioners' 7 and 15-day exchange materials
- d. Petitioners' 2017 federal tax return
- e. Petitioners' 2018 client copy of an individual declaration of estimated tax
- f. Assessor's 7 and 15-day exchange materials
- g. Aumentum system notes
- h. Email correspondence between the parties
- i. BAA Decision letter
- j. ALC request for contested case

8. A statement regarding the necessity of discovery, if any:

It is not anticipated that the matter will require any discovery prior to the contested case hearing.

9. The estimated time required for the hearing:

It is anticipated that the hearing will require approximately one hour.

10. Dates in the next 120 days where the Petitioner, its counsel and any witnesses will not be available for a hearing:

March: 12, 14, 19, 21

April: 1, 9, 16, 18

May: 14, 21, 23, 26, 29, 30

June: 2, 11, 17

July: 3, 4, 9, 16, 23, 24, 25

11. An e-mail address that the Court can use for e-mail correspondence.

Dylan Kidd – dylan.kidd@bcgov.net

By: 

Dylan C. Kidd

Deputy Attorney, Beaufort County

S.C. Bar No. 102754

Post Office Box 1228

Beaufort, SC 29901

(843) 255-2051

Attorney for Beaufort County Assessor

Beaufort, South Carolina

March 10, 2025

CERTIFICATE OF SERVICE

I certify that I served the foregoing upon all counsel/parties of record by affixing same with proper postage placing same with the United States Postal Service addressed to Petitioner's last known address on March 10, 2025.

By: _____



Dylan C. Kidd



From: [Jared Thompson](#)
To: [Eric De Weerd](#)
Cc: [Kidd, Dylan](#); [Carter, Kathy](#)
Subject: RE: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC
Date: Thursday, July 3, 2025 3:58:11 PM
Attachments: [~WRD0001.jpg](#)
[image001.jpg](#)
[25A0008 Order for Prehearing Statements.pdf](#)

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

Mr. DeWeerd,

1. To the extent you filed a Motion with the Court, it has not been received.
2. The Court has still not received a Prehearing Statement from you. The Court issued an Order for Prehearing Statements on February 18, 2025. I'm attaching a copy of that Order for your reference. Please file this as soon as possible. SCALC Rules 4 and 5 provide instructions on filing documents with the Court, and are available online at www.scalc.net.
3. To the extent you have an attorney representing you in this case, they will need to file a Notice of Appearance.

Let us know if you have any questions and have a great weekend,

Jared

Jared Thompson

Judicial Law Clerk to Hon. Judge Robert Reibold
South Carolina Administrative Law Court
1205 Pendleton St., Ste. 224
Columbia, SC 29201
Dir: (803) 734-6401
jthompson@scalac.net

From: Eric De Weerd

Sent: Thursday, July 3, 2025 12:34 PM

To: Jared Thompson

Subject: Re: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC

I requested a summary judgement as the County did not provide their information in a timely manner...AGAIN.

I will check with my attorney and advise.

Best regards and blessings,

Eric J. De Weerd, President/Owner
90 Main St. Suite B3
Hilton Head Island, SC 29926



All The Right M  ves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

"Family Owned and Operated" as an ESOP

M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Wed, Jul 2, 2025 at 3:44 PM Jared Thompson <jthompson@scalcalc.net> wrote:

It appears that a hearing on this matter has not yet been scheduled.

Ms. Carter- can you confirm that Mr. Kidd's unavailability is still as follows:

July 23-28

August 4

Mr. and Mrs. DeWeerd- can you provide me dates in which you are **unavailable** over the next 60 days? I will get a hearing scheduled in this matter as soon as possible.

Jared

Jared Thompson

Judicial Law Clerk to Hon. Judge Robert Reibold

South Carolina Administrative Law Court

1205 Pendleton St., Ste. 224

Columbia, SC 29201

Dir: (803) 734-6401

jthompson@scalcalc.net

From: Carter, Kathy <kcarter@bcgov.net>

Sent: Tuesday, July 1, 2025 1:56 PM

To: Jared Thompson <jthompson@scalcalc.net>

Cc: Kidd, Dylan <dylan.kidd@bcgov.net>

Subject: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC

Mr. Thompson:

Can you please let us know the status of this case. I am including a clocked-in copy of the Pre-Hearing Statement of Respondent Beaufort County Auditor for your reference.

Thank you very much for your assistance.

Kathy L. Carter

Legal Department

Beaufort County

P. O. Drawer 1228

Beaufort, SC 29901-1228

Tel.: (843) 255-2055

Fax: (843) 255-9414



. . CONFIDENTIALITY NOTICE: This email (including any attachments) contains information from the South Carolina Administrative Law Court that may be confidential or privileged. The information is intended to be for the use of the individual or entity named above. If you are not the intended recipient, you are not authorized to read, copy, retain or distribute this message. If you have received this email in error, please notify the sender immediately by "reply to sender only" email and destroy all electronic and hard copies of the communication, including attachments. Please contact HelpDeskIT@scalc.net if you are unsure the email is legitimate.

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**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Eric DeWeerd and Danielle De Weerd,

Petitioners,

v.

Beaufort County Assessor,

Respondent.

Docket No. 25-ALJ-17-0008-CC

**ORDER FOR PREHEARING
STATEMENTS AND SCALC RULE 8(A)
NOTIFICATION**

IT IS HEREBY ORDERED that each party who intends to appear at the hearing must file with the undersigned's office a prehearing statement stating the following:

1. The nature of this proceeding;
2. Statutory provisions(s) conferring subject matter jurisdiction to the Court and other applicable statutes and regulations;
3. The issues presented for determination, including any claims or defenses expected to be raised;
4. The action requested of the Court and a detailed statement of the law which supports the requested action, including statutory and/or case citations;
5. A brief summary of the facts to be presented at the hearing;
6. A summary of any motions expected to be raised at the hearing and the appropriate authority underlying the motion;
7. A list of proposed witnesses and exhibits;
8. A statement regarding the necessity for discovery, if any;
9. The estimated length of the hearing;
10. Any dates in the next one hundred eighty (180) days when you will **not** be available for a hearing; and
11. An email address where you can be reached.



IT IS FURTHERMORE ORDERED that the prehearing statement must be filed with the Court and served on all parties within twenty (20) days of the date of this order. The parties have a continuing obligation to update the information during the course of the proceedings.

IT IS FURTHER ORDERED that the parties should take note of SCALC Rule 8(A). SCALC Rule 8(A) generally prohibits the unauthorized practice of law. A copy of the rule with explanatory notes is enclosed for your convenience as Exhibit 1. **Based on SCALC Rule 8(A), corporations and limited liability companies are ordinarily required to be represented by an attorney.**

AND IT IS SO ORDERED.

The Honorable Robert L. Reibold
Administrative Law Judge

February 18, 2025
Columbia, South Carolina

EXHIBIT 1

SCALC Rule 8(A):

Right of Parties to Participate.

- A. Parties and Their Representatives.** Parties in a proceeding before the Court have the right to participate or to be represented in all hearings or pre-hearing conferences related to their case. Any party may be represented by an attorney admitted to practice, either permanently or pro hac vice. No one shall be permitted to represent a party where such representation would constitute the unauthorized practice of law. Any party which is not a natural person must be represented by an attorney. However, in cases arising under the Occupational Safety and Health Act, a partnership, corporation, or other business entity may be represented by an officer or employee. A party proceeding without legal representation shall remain fully responsible for compliance with these Rules and the Administrative Procedures Act. This Rule shall not be construed to permit law student practice except to the extent authorized by Rule 401 of the South Carolina Appellate Court Rules.

2024 Revised Notes

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CERTIFICATE OF SERVICE

I, Van Whitehead, hereby certify that I have on this date served this order upon all parties to this cause by depositing a copy hereof in the United States mail, postage paid, or by electronic mail, to the address provided by the party(ies) and/or their attorney(s).



Van Whitehead
Staff Attorney

February 18, 2025
Columbia, South Carolina

From: [Jared Thompson](#)
To: [Kidd, Dylan](#); [Eric De Weerd](#)
Subject: RE: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC
Date: Thursday, September 4, 2025 2:36:10 PM
Attachments: [image001.jpg](#)
[image002.jpg](#)

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

Thank you for letting me know. The Court has not received a Prehearing Statement from Mr. DeWeerd.

-Jared

From: Kidd, Dylan
Sent: Thursday, September 4, 2025 12:46 PM
To: Jared Thompson ; Eric De Weerd
Subject: RE: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC

Jared,

I plan to file a response. Has the court received a pre-hearing statement from Mr. DeWeerd? I do not believe that we have.

Best,

Dylan

Dylan Kidd

Beaufort County Deputy Attorney
102 Industrial Village Rd., Bldg. 1
P.O. Drawer 1228
Beaufort, SC 29901
Cell: 843-986-8771 (preferred)
Office: 843-255-2051



The information contained in this communication is confidential and is intended solely for the individual or entity above. If you received this communication in error, please do not read, copy, forward, or disseminate it to others. Please notify the sender of the error and delete the communication afterwards. Thank you.

From: Jared Thompson <jthompson@scalco.net>
Sent: Thursday, September 4, 2025 11:07 AM

To: Eric De Weerd <eric@armmoving.com>

Cc: Kidd, Dylan <dylan.kidd@bcgov.net>

Subject: RE: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

Yes, please. Send Mr. Kidd a copy of your motion via mail, and then fill out and mail me a proof of service form indicating that you did so (the form is attached for reference).

Apologies if that wasn't clear initially. I'll go ahead and make Judge Reibold aware that a Motion for Continuance is incoming.

In the interim, Mr. Kidd- let me know if you consent or intend to file a response to Mr. DeWeerd's request for continuance.

Thank you all,

Jared

Jared Thompson

Judicial Law Clerk to Hon. Judge Robert Reibold

South Carolina Administrative Law Court

1205 Pendleton St., Ste. 224

Columbia, SC 29201

Dir: (803) 734-6401

jthompson@scalc.net

From: Eric De Weerd <eric@armmoving.com>

Sent: Thursday, September 4, 2025 11:01 AM

To: Jared Thompson <jthompson@scalc.net>

Cc: Kidd, Dylan <dylan.kidd@bcgov.net>

Subject: Re: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC

No, did I need to send to him also?

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Mves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

"Family Owned and Operated" as an ESOP

M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Thu, Sep 4, 2025, 10:56 AM Jared Thompson <jthompson@scalco.net> wrote:

Thank you. I will keep my eye out for the physical filing. Was a copy also mailed to Mr. Kidd? (Counsel for the County Assessor) I am copying him on this email.

Jared

From: Eric De Weerd <eric@armmoving.com>

Sent: Thursday, September 4, 2025 9:52 AM

To: Jared Thompson <jthompson@scalco.net>

Subject: Re: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-AJ-17-0008-CC

Continuance request attached was sent Priority Mail USPS.

Best regards and blessings,

Eric J. De Weerd, President/Owner

[90 Main St. Suite B3](#)

[Hilton Head Island, SC 29926](#)



All The Right Moves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

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M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

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It appears that a hearing on this matter has not yet been scheduled.

Ms. Carter- can you confirm that Mr. Kidd's unavailability is still as follows:

July 23-28

August 4

Mr. and Mrs. DeWeerd- can you provide me dates in which you are **unavailable** over the next 60 days? I will get a hearing scheduled in this matter as soon as possible.

Jared

Jared Thompson

Judicial Law Clerk to Hon. Judge Robert Reibold

South Carolina Administrative Law Court

[1205 Pendleton St., Ste. 224](#)

[Columbia, SC 29201](#)

Dir: (803) 734-6401

jthompson@scalcalc.net

From: Carter, Kathy <kcarter@bcgov.net>

Sent: Tuesday, July 1, 2025 1:56 PM

To: Jared Thompson <jthompson@scalcalc.net>

Cc: Kidd, Dylan <dylan.kidd@bcgov.net>

Subject: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC

Mr. Thompson:

Can you please let us know the status of this case. I am including a clocked-in copy of the Pre-Hearing Statement of Respondent Beaufort County Auditor for your reference.

Thank you very much for your assistance.

Kathy L. Carter

Legal Department

Beaufort County

P. O. Drawer 1228

Beaufort, SC 29901-1228

Tel.: (843) 255-2055

Fax: (843) 255-9414



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From: [Jared Thompson](#)
To: [Eric De Weerd](#)
Cc: [Carter, Kathy](#); [Kidd, Dylan](#); [John Alphin](#)
Subject: RE: Eric DeWeerd v. Beaufort County Assessor / 25-ALJ-17-0008-CC / Notice of Hearing
Date: Tuesday, August 19, 2025 3:14:40 PM

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

Mr. DeWeerd,

I am copying the Assessor's attorney, Dylan Kidd, on this email.

Since Mr. Alphin does not formally represent you at the moment, you will need to request a continuance of this matter yourself. The Court will consider a Motion for Continuance if properly filed with the \$25.00 filing fee. Our Court rules are available on our website [here](#).

The September 9th hearing date will remain in effect until we receive a properly filed Motion for Continuance from you.

Jared

Jared Thompson

Judicial Law Clerk to Hon. Judge Robert Reibold
South Carolina Administrative Law Court
1205 Pendleton St., Ste. 224
Columbia, SC 29201
Dir: (803) 734-6401
jthompson@scalc.net

From: John Alphin

Sent: Tuesday, August 19, 2025 12:36 PM

To: Eric De Weerd

Cc: Jared Thompson ; Evander Whitehead

Subject: Re: Eric DeWeerd v. Beaufort County Assessor / 25-ALJ-17-0008-CC / Notice of Hearing

For clarity, I have agreed to assist in this matter if a continuance is granted prior to my involvement.

I can confirm I have a trial i Greenville Circuit Court with Judge Griffith the entire week of the 8th of September.

John Alphin

Strom Law Firm, LLC
6923 N. Trenholm Rd.
Columbia, SC 29206
jalphin@stromlaw.com
www.stromlaw.com
(803)252-4800



On Aug 19, 2025, at 12:12, Eric De Weerd <eric@armmoving.com> wrote:



IRONSCALES couldn't recognize this email as this is the first time you received an email from this sender eric@armmoving.com

Warning – This email originated outside the Strom Law email system!

Mr. Thompson,

I would like to request a continuance as my counsel, Mr. John Alphin, is currently already in court the week of the 8th of September.

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926



All The Right Moves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

"Family Owned and Operated" as an ESOP

M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Wed, Jul 23, 2025 at 12:14 PM Evander Whitehead

<ewhitehead@scalcn.net> wrote:

Good Afternoon:

Please see the attached Notice of Hearing related to the above-referenced matter. You are hereby served.

Jared Thompson is Judge Reibold's Clerk who will be your normal point of contact but I am covering while he is temporarily out of the office.

Van

Van Whitehead

Staff Attorney

South Carolina Administrative Law Court

Edgar A. Brown Building

1205 Pendleton St., Ste. 224, Columbia, SC 29201

803-734-3206

ewhitehead@scalcn.net

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From: [Eric De Weerd](#)
To: [Jared Thompson](#)
Cc: [Kidd, Dylan](#)
Subject: Re: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-ALJ-17-0008-CC
Date: Thursday, September 4, 2025 12:50:41 PM
Attachments: [image001.jpg](#)
[Mail for BC.pdf](#)
[De Weerd v BC Proof of Service.pdf](#)

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Best regards and blessings,

Eric J. De Weerd, President/Owner
90 Main St. Suite B3
Hilton Head Island, SC 29926

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M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Thu, Sep 4, 2025 at 11:06 AM Jared Thompson <jthompson@scalco.net> wrote:

Yes, please. Send Mr. Kidd a copy of your motion via mail, and then fill out and mail me a proof of service form indicating that you did so (the form is attached for reference).

Apologies if that wasn't clear initially. I'll go ahead and make Judge Reibold aware that a Motion for Continuance is incoming.

In the interim, Mr. Kidd- let me know if you consent or intend to file a response to Mr. DeWeerd's request for continuance.

Thank you all,

Jared

Jared Thompson

Judicial Law Clerk to Hon. Judge Robert Reibold

South Carolina Administrative Law Court

1205 Pendleton St., Ste. 224

Columbia, SC 29201



Dir: (803) 734-6401

jthompson@scalco.net

From: Eric De Weerd <eric@armmoving.com>

Sent: Thursday, September 4, 2025 11:01 AM

To: Jared Thompson <jthompson@scalco.net>

Cc: Kidd, Dylan <dylan.kidd@bcgov.net>

Subject: Re: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-AJ-17-0008-CC

No, did I need to send to him also?

Best regards and blessings,

Eric J. De Weerd, President/Owner
90 Main St. Suite B3
Hilton Head Island, SC 29926

All The Right Mves Moving & Storage
o: 912.376.9175 GA or 843.681.6683 (move) SC

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M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Thu, Sep 4, 2025, 10:56 AM Jared Thompson <jthompson@scalco.net> wrote:

Thank you. I will keep my eye out for the physical filing. Was a copy also mailed to Mr. Kidd? (Counsel for the County Assessor) I am copying him on this email.

Jared

From: Eric De Weerd <eric@armmoving.com>

Sent: Thursday, September 4, 2025 9:52 AM

To: Jared Thompson <jthompson@scalco.net>

Subject: Re: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-AJ-17-0008-CC

Continuance request attached was sent Priority Mail USPS.

Best regards and blessings,

Eric J. De Weerd, President/Owner

[90 Main St, Suite B3](#)

[Hilton Head Island, SC 29926](#)



All The Right Moves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

"Family Owned and Operated" as an ESOP

M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

On Wed, Jul 2, 2025 at 3:44 PM Jared Thompson <jthompson@scalcalc.net> wrote:

It appears that a hearing on this matter has not yet been scheduled.

Ms. Carter- can you confirm that Mr. Kidd's unavailability is still as follows:

July 23-28

August 4

Mr. and Mrs. DeWeerd- can you provide me dates in which you are **unavailable** over the next 60 days? I will get a hearing scheduled in this matter as soon as possible.

Jared

Jared Thompson

Judicial Law Clerk to Hon. Judge Robert Reibold

South Carolina Administrative Law Court

[1205 Pendleton St., Ste. 224](#)

[Columbia, SC 29201](#)

Dir: (803) 734-6401

jthompson@scalcalc.net

From: Carter, Kathy <kcarter@bcgov.net>

Sent: Tuesday, July 1, 2025 1:56 PM

To: Jared Thompson <jthompson@scalcalc.net>

Cc: Kidd, Dylan <dylan.kidd@bcgov.net>

Subject: Eric and Danielle DeWeerd vs. Beaufort County Assessor - Case No.: 25-AJ-17-0008-CC

Mr. Thompson:

Can you please let us know the status of this case. I am including a clocked-in copy of the Pre-Hearing Statement of Respondent Beaufort County Auditor for your reference.

Thank you very much for your assistance.

Kathy L. Carter

Legal Department

Beaufort County

P. O. Drawer 1228

Beaufort, SC 29901-1228

Tel.: (843) 255-2055

Fax: (843) 255-9414



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immediately by "reply to sender only" email and destroy all electronic and hard copies of the communication, including attachments.

ETD
7 ~~BERGME~~ Dr.
Hise 29926

Dylan Kidd.
LEGA!
Beaufort City
P.O. 1228
Beaufort, SC 29901

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Eric DeWeerd,

Petitioner,

Appellant/Petitioner,

v.

Beaufort County Assessor,
vs.

Respondent.

Respondent.

Docket No. 25-ALJ-17-0008-CC

PROOF OF SERVICE

Re

I hereby certify that I have served the _____ Request for Continuance
(Description of the document) in the above-captioned matter by depositing it in the
United State Mail, postage prepaid, on __09/04/2025__ (Month/Day/Year) to the
below named parties at their address of record:

Dylan Kidd
Legal Department

Beaufort County

P. O. Drawer 1228

Beaufort, SC 29901-1228

Name

Address

City/State/Zip

Name

Address

City/State/Zip

Name

Address

City/State/Zip

Eric J De Weerd
(Print Your Name)


(Your Signature)

10 Peregrine Dr.
(Street)

HHL, SC 29926
(City, State, Zip Code)



COUNTY COUNCIL OF BEAUFORT COUNTY
OFFICE OF THE COUNTY ATTORNEY

BRIAN E. HULBERT
Deputy County Attorney

DYLAN KIDD
Deputy County Attorney

Sent Via Federal Express

September 10, 2025

Jared Thompson, Judicial Law Clerk to
Honorable Robert L. Reibold
SC Administrative Law Court
1205 Pendleton St., Suite 224
Columbia, SC 29201

IN RE: Docket No.: 25-ALJ-17-0008-CC – Eric DeWeerd and Danielle DeWeerd vs. Beaufort
County Auditor

Dear Mr. Thompson:

Dylan C. Kidd, Deputy County Attorney for Beaufort County requested I send you the enclosed documentation in connection with the subject case.

Please contact me at 843-255-2055 should you have any questions or require additional information.

Sincerely,

Kathy L. Carter
Legal Assistant

klc/

Enclosures

cc: Eric and Danielle DeWeerd (via US Mail)



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years under state law. Accordingly, even though Petitioners did ultimately submit the requested tax returns in 2024, their request for a refund for tax years 2017-2018 was untimely because they failed to submit all required information to process their request within the three-year limitations window. While the conclusion of Respondent's motion remains unchanged, Respondent Assessor wished to correct its misstatement in its prior filing with the Court.

Respectfully submitted,

By: s/ Dylan Kidd

Dylan C. Kidd

Deputy County Attorney, Beaufort County

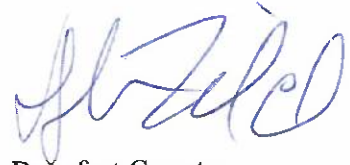
S.C. Bar No. 102754

Post Office Box 1228

Beaufort, SC 29901

(843) 255-2051

Attorney for Beaufort County Assessor



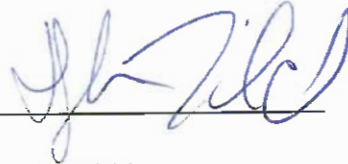
Beaufort, South Carolina

September 10, 2025

CERTIFICATE OF SERVICE

I certify that I served the foregoing upon all counsel/parties of record by affixing same with proper postage placing same with the United States Postal Service addressed to Petitioner's last known address on September 11, 2025.

By: _____



Dylan C. Kidd

Graham Tax & Accounting Services, LLC
200 Main St Ste102D
Hilton Head Island, SC 29926
(843) 301-4373

Client 8185
October 28, 2021

Eric and Danielle De Weerd
4 McIntosh Rd
Hilton Head Isl, SC 29926

FEDERAL FORMS

Form 1040	2016 U.S. Individual Income Tax Return
Schedule A	Itemized Deductions
Schedule C	Profit or Loss From Business
Schedule D	Capital Gains and Losses
Schedule E	Supplemental Income and Loss
Schedule E p2	Supplemental Income and Loss
Schedule EIC	Earned Income Credit
Schedule SE	Self-Employment Tax
Form 4952	Investment Interest Expense Deduction
Form 5329	Additional Taxes on Retirement Plans
Form 8606	Nondeductible IRAs
Schedule 8812	Child Tax Credit
Form 8867	Paid Preparer's Due Diligence Checklist
Form 8879	IRS e-file Signature Authorization
Form 8949	Sales and Other Dispositions of Capital Assets
	Depreciation Schedules

SOUTH CAROLINA FORMS

Form SC1040	2016 SC Individual Income Tax Return
Form SC8453	South Carolina Declaration for Electronic Filing
	South Carolina Depreciation Schedules

FEE SUMMARY

Preparation Fee

Eric and Danielle De Weerd

	2016	2015	Diff
INCOME			
Wages, salaries, tips, etc.....	9,285	149,261	-139,976
Dividend income.....	0	312	-312
Refunds of state and local taxes.....	2,927	8,395	-5,468
Business income.....	-3,517	-51,782	48,265
Capital gain or loss.....	930	-3,000	3,930
Taxable IRA distributions.....	39,151	29,700	9,451
Rent, royalty, partnership, SCorp, trust	-24,797	-55,399	30,602
Unemployment compensation.....	652	0	652
Other income.....	12,731	0	12,731
Total income.....	37,362	77,487	-40,125
ADJUSTMENTS TO INCOME			
Deductible part of self-employment tax.....	651	0	651
Total adjustments.....	651	0	651
Adjusted gross income.....	36,711	77,487	-40,776
ITEMIZED DEDUCTIONS			
Medical & dental.....	8,618	10,797	-2,179
Taxes.....	707	10,735	-10,028
Interest.....	3,406	27,003	-23,597
Contributions.....	775	950	-175
Total itemized deductions.....	13,506	49,485	-35,979
TAX COMPUTATION			
Standard deduction.....	12,600	12,600	0
Larger of itemized or standard deduction.....	13,506	49,485	-35,979
Income prior to exemption deduction.....	23,205	28,002	-4,797
Exemption deduction.....	16,200	16,000	200
Taxable income.....	7,005	12,002	-4,997
Tax before credits.....	608	1,168	-560
CREDITS			
Child tax credit.....	608	1,168	-560
Total credits.....	608	1,168	-560
Tax after credits.....	0	0	0
OTHER TAXES			
Self-employment tax.....	1,302	0	1,302
Tax on IRAs, other qual. ret. plans, etc.....	2,686	2,970	-284
Total tax.....	3,988	2,970	1,018
PAYMENTS			
Federal income tax withheld.....	0	3,931	-3,931
Earned income credit.....	2,837	0	2,837
Additional child tax credit.....	1,392	832	560
Total payments.....	4,229	4,763	-534
REFUND OR AMOUNT DUE			
Amount overpaid.....	241	1,793	-1,552
Amount refunded to you.....	241	1,793	-1,552
Amount you owe.....	0	0	0
TAX RATES			
Marginal tax rate.....	10.0%	10.0%	0.0%
Effective tax rate.....	56.9%	24.7%	32.2%

Eric and Danielle De Weerd

	2016	2015	Diff
SOUTH CAROLINA INCOME			
Federal taxable income.....	7,005	12,002	-4,997
Total additions.....	591	3,794	-3,203
Total subtractions.....	9,212	14,221	-5,009
South Carolina income subject to tax.....	0	1,575	-1,575
INCOME TAX CALCULATION			
Tax.....	0	0	0
TAX PAYMENTS			
South Carolina tax withheld (W-2).....	0	3,794	-3,794
Total payments/credits.....	0	3,794	-3,794
REFUND OR AMOUNT DUE			
Amount of overpayment.....	0	3,794	-3,794
Amount to be refunded to you.....	0	3,794	-3,794
Amount you owe.....	0	0	0
TAX RATES			
Marginal tax rate.....	0.0%	2.5%	-2.5%

Client Copy

Eric and Danielle De Weerd

Forms needed for this return

Federal: 1040, Sch A, Sch C, Sch D, Sch E, Sch E p2, Sch EIC, Sch SE
 4952, 5329, 8606, 8812, 8867, 8879, 8949
 South Carolina: SC1040, SC8453

Tax Rates

	<u>Marginal</u>	<u>Effective</u>
Federal	10.0%	56.9%
South Carolina	0.0%	0.0%

Carryovers to 2017Federal Carryovers

Investment Interest - Sch. A	16,618.
AMT Investment Interest - Sch. A	1,401.

Client Copy

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

G Don't send to the IRS. This isn't a tax return.
G Keep this form for your records.
G Information about Form 8879 and its instructions is at www.irs.gov/form8879.

2016Submission Identification Number (SID) **A577263201710100cmjv**

Taxpayer's name Eric De Weerd	Social security number [REDACTED]
Spouse's name Danielle De Weerd	Spouse's social security number [REDACTED]

Part I Tax Return Information ' Tax Year Ending December 31, 2016 (Whole dollars only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	36,711.
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	3,988.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	241.
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2016, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury at 888-353-4537. Requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize Graham Tax & Accounting Services, LLC to enter or generate my PIN 08185 as my signature on my tax year 2016 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature G Date G**Spouse's PIN: check one box only**

- ☒ I authorize Graham Tax & Accounting Services, LLC to enter or generate my PIN 09319 as my signature on my tax year 2016 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature G Date G**Practitioner PIN Method Returns Only ' continue below****Part III Certification and Authentication ' Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

57726363077
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2016 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature G Date G

ERO Must Retain This Form ' See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see your tax return instructions.Form **8879** (2016)

For the year Jan. 1 - Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

Eric De Weerd [REDACTED]

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

Danielle De Weerd [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. J Make sure the SSN(s) above and on line 6c are correct.

4 McIntosh Rd

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

Hilton Head Isl, SC 29926

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

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 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. G

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 & full name here. G

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 No. of children on 6c who: 2

b ☒ Spouse

c Dependents:

(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) b if child under age 17 qualifying for child tax credit (see instructions) ? lived with you 2

Kathryn De Weerd [REDACTED] Daughter

Ryan J De Weerd [REDACTED] Son

If more than four dependents, see instructions and check here. G ☐

d Total number of exemptions claimed G 4

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 9,285.

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 2,927.

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12 -3,517.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here G ☐ 13 930.

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions. 15a 39,151. b Taxable amount. 15b 39,151.

16a Pensions and annuities. 16a b Taxable amount. 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17 -24,797.

18 Farm income or (loss). Attach Schedule F. 18

19 Unemployment compensation 19 652.

20a Social security benefits. 20a b Taxable amount. 20b

21 Other income. List type and amount See Statement J 21 12,731.

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income G 22 37,362.

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. 27 651.

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 G 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. 36 651.

37 Subtract line 36 from line 22. This is your adjusted gross income G 37 36,711.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 12/05/16 Form 1040 (2016)

38 Amount from line 37 (adjusted gross income).....		38	36,711.	
Tax and Credits	39a Check ☐ You were born before January 2, 1952. ☐ Blind. ☐ Total boxes checked G 39a ☐			
	if: ☐ Spouse was born before January 2, 1952. ☐ Blind. ☐			
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, \$9,300	b If your spouse itemizes on a separate return or you were a dual-status alien, check here..... G 39b ☐			
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin).....	40	13,506.	
	41 Subtract line 40 from line 38.....	41	23,205.	
	42 Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs.....	42	16,200.	
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	43	7,005.	
	44 Tax (see instructions). Check if any from: a ☐ Form(s) 8814 c ☐ b ☐ Form 4972.....	44	608.	
	45 Alternative minimum tax (see instructions). Attach Form 6251.....	45	0.	
	46 Excess advance premium tax credit repayment. Attach Form 8962.....	46		
	47 Add lines 44, 45, and 46..... G	47	608.	
	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	608.	
	53 Residential energy credits. Attach Form 5695.....	53		
54 Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐	54			
55 Add lines 48 through 54. These are your total credits.....	55	608.		
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-..... G	56	0.		
Other Taxes	57 Self-employment tax. Attach Schedule SE.....	57	1,302.	
	58 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919.....	58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	59	2,686.	
	60a Household employment taxes from Schedule H.....	60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required.....	60b		
	61 Health care: individual responsibility (see instructions) Full-year coverage ☒	61		
	62 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instrs; enter code(s).....	62		
	63 Add lines 56 through 62. This is your total tax..... G	63	3,988.	
	Payments	64 Federal income tax withheld from Forms W-2 and 1099.....	64	
		65 2016 estimated tax payments and amount applied from 2015 return.....	65	
66a Earned income credit (EIC).....		66a	2,837.	
b Nontaxable combat pay election..... G 66b ☐				
67 Additional child tax credit. Attach Schedule 8812.....		67	1,392.	
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 ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	73			
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments..... G	74	4,229.		
Refund	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid.....	75	241.	
	76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. G ☐	76a	241.	
Direct deposit? See instructions.	G b Routing number..... G c Type: ☒ Checking ☐ Savings			
	G d Account number.....			
77 Amount of line 75 you want applied to your 2017 estimated tax..... G	77			
Amount You Owe	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions..... G	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 GR. Allen Graham EA Phone no. G (843) 301-4373 Personal identification number (PIN) G 63077			
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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature A _____ Date _____ Your occupation ADMIN Daytime phone number _____			
Paid Preparer Use Only	Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation HOUSEWIFE If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____			
	Print/Type preparer's name R. Allen Graham EA Preparer's signature _____ Date _____ Check ☒ if self-employed PTIN P00256257			
Firm's name G Graham Tax & Accounting Services, LLC Firm's EIN G 75-3029964				
Firm's address G 200 Main St Ste102D Hilton Head Island, SC 29926 Phone no. (843) 301-4373				

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2016

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Eric and Danielle De Weerd

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions) Statement 2	1	12,289.
	2	Enter amount from Form 1040, line 38. 2	2	36,711.
	3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	3,671.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	8,618.
Taxes You Paid	5 State and local (check only one box):			
	a	☐ Income taxes, or	5	591.
	b	☒ General sales taxes	6	
	6	Real estate taxes (see instructions)	7	116.
	7	Personal property taxes	8	
	8	Other taxes. List type and amount G		
	9	Add lines 5 through 8.	9	707.
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098. See St. 3	10	3,406.
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address G	11	
	Note: Your mortgage interest deduction may be limited (see instructions).			
	12	Points not reported to you on Form 1098. See instructions for special rules.	12	
	13	Mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15	Add lines 10 through 14	15	3,406.
	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions. See Statement 4	16	775.
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	775.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) G	21	
	22	Tax preparation fees	22	
	23	Other expenses: investment, safe deposit box, etc. List type and amount G	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38. 25	25	
	26	Multiply line 25 by 2% (0.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
Other Miscellaneous Deductions	28	Other: from list in instructions. List type and amount G	28	0.
Total Itemized Deductions	29	Is Form 1040, line 38, over \$155,650? ☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	13,506.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here. G ☐		

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2016

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor Eric De Weerd		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Storage Facility		B Enter code from instructions G 531100
C Business name. If no separate business name, leave blank. Hardeeville Storage		D Employer ID number (EIN), (see instr.) 33-1225946
E Business address (including suite or room no.) G47 Kingsbury Street City, town or post office, state, and ZIP code Hardeeville SC 29927		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) G		
G Did you 'materially participate' in the operation of this business during 2016? If 'No,' see instructions for limit on losses. ☒ Yes ☐ No		
H If you started or acquired this business during 2016, check here ☐ Yes ☒ No		
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No		
J If 'Yes,' did you or will you file required Forms 1099? ☐ Yes ☒ No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked ☐ G	1	5,088.
2 Returns and allowances	2	
3 Subtract line 2 from line 1.	3	5,088.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3.	5	5,088.
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 ☐ G	7	5,088.

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	11,272.	21 Repairs and maintenance	21	2,345.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	750.	23 Taxes and licenses	23	6,456.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	18,546.	a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	3,215.
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	4,750.
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a ☐ G	28	47,334.			
29 Tentative profit or (loss). Subtract line 28 from line 7.	29	-42,246.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30				
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	-42,246.			
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 ☒ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDZ0112L 08/13/16

Schedule C (Form 1040) 2016

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35	
----	--	----	--

36	Purchases less cost of items withdrawn for personal use	36	
-----------	---	-----------	--

37	Cost of labor. Do not include any amounts paid to yourself	37	
----	--	----	--

38	Materials and supplies	38	
----	------------------------------	----	--

39	Other costs.	39
-----------	---------------------	-----------

40	Add lines 35 through 39.	40	
----	--------------------------	----	--

41 Inventory at end of year	41	
-----------------------------	----	--

42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42
----	--	----

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

44 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

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

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

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

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

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

Landscaping	4,750.
-------------	--------

Landscaping	4,750.
-------------	--------

[illegible]

Circumstance	All respondents (%)	Police officers (%)	Non-police officers (%)
Self-defense	~95	~95	~95
To protect others	~85	~85	~85
To stop a crime	~75	~75	~75
To punish someone	~45	~45	~45
To show authority	~15	~15	~15

	10	4.750
--	----	-------

48	Total other expenses. Enter here and on line 27a.	48	4,750.
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SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2016

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor Eric De Weerd		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Service Industry		B Enter code from instructions G 561710
C Business name. If no separate business name, leave blank. All My Sons Pest Control		D Employer ID number (EIN), (see instr.) 26-1760471
E Business address (including suite or room no.) G City, town or post office, state, and ZIP code		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) G		
G Did you 'materially participate' in the operation of this business during 2016? If 'No,' see instructions for limit on losses. ☒ Yes ☐ No		
H If you started or acquired this business during 2016, check here G ☒ Yes ☐ No		
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No		
J If 'Yes,' did you or will you file required Forms 1099? ☐ Yes ☐ No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked G ☐	1	38,729.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	38,729.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	38,729.
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 G	7	38,729.

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

8 Advertising	8		18	Office expense (see instructions).
9 Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans.
10 Commissions and fees	10		20	Rent or lease (see instructions):
11 Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment
12 Depletion	12		20b	b Other business property
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	21 Repairs and maintenance
14 Employee benefit programs (other than on line 19)	14		22	22 Supplies (not included in Part III)
15 Insurance (other than health)	15		23	23 Taxes and licenses
16 Interest:			24	24 Travel, meals, and entertainment:
a Mortgage (paid to banks, etc.)	16a		24a	a Travel
b Other	16b		24b	b Deductible meals and entertainment (see instructions)
17 Legal and professional services	17		25	25 Utilities
			26	26 Wages (less employment credits)
			27a	27a Other expenses (from line 48)
			27b	b Reserved for future use
28 Total expenses before expenses for business use of home. Add lines 8 through 27a G	28		28	
29 Tentative profit or (loss). Subtract line 28 from line 7.	29	38,729.	30	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.				
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.				
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	☐ All investment is at risk.
			32b	☐ Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDZ0112L 08/13/16

Schedule C (Form 1040) 2016

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

G Attach to Form 1040 or Form 1040NR.

G Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

G Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2016

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Eric and Danielle De Weerd

Part I Short-Term Capital Gains and Losses Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	11,419.	8,318.		3,101.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 -2,171.
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 930.

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

Schedule D (Form 1040) 2016

FDIA0612L 12/13/16

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	930.
? If line 16 is a gain , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
? If line 16 is a loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
? If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains?		
☒ Yes. Go to line 18.		
☐ No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions.	G 18	0.
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions.	G 19	
20 Are lines 18 and 19 both zero or blank?		
☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.		
☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line [REDACTED] NR, line 14, [REDACTED]		
? The loss on line 16 or		
? (\$3,000), or if married filing separately, (\$1,500)		
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
☐ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2016

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

SSN or taxpayer identification number

Eric and Danielle De Weerd

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You **must** check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	601 Corning, Inc	11/01/11	2/17/16	11,419.	8,318.			3,101.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)				G 11,419.	8,318.		0.	3,101.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

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.)
G Attach to Form 1040, 1040NR, or Form 1041.

G Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2016

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

Eric and Danielle De Weerd

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 2016 that would require you to file Form(s) 1099? (see instructions). ☐ Yes ☒ No
B If 'Yes,' did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)			
A	1815 W. 47th, Cleveland, OH 44102			
B	19 Wax Myrtle Court, Hilton Head Island, SC 29926			
C	120 Woodhaven, Hilton Head Island, SC 29928			
1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days
A	1	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.	A	365
B	2		B	189
C	2		C	63

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	9,250.	28,546.	3,856.
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance				
8	Commissions	8			
9	Insurance	9	1,896.	2,365.	675.
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc (see instructions)	12	384.		272.
13	Other interest	13			
14	Repairs	14	3,958.	4,258.	275.
15	Supplies	15			
16	Taxes	16	9,985.	3,650.	1,123.
17	Utilities	17	1,245.	2,254.	
18	Depreciation expense or depletion	18	6,255.	12,233.	2,337.
19	Other (list) G See Stmt 5 See Stmt 6 See St 7	19	1,550.	8,734.	3,000.
20	Total expenses. Add lines 5 through 19	20	25,273.	33,494.	7,682.
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-16,023.	-4,948.	-3,826.
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	-16,023.	-4,948.	-3,826.
23a	Total of all amounts reported on line 3 for all rental properties	23a		41,652.	
b	Total of all amounts reported on line 4 for all royalty properties	23b			
c	Total of all amounts reported on line 12 for all properties	23c		656.	
d	Total of all amounts reported on line 18 for all properties	23d		20,825.	
e	Total of all amounts reported on line 20 for all properties	23e		66,449.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here.	25			-24,797.
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 Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26	NPA	-24,797.	-24,797.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2301L 09/23/16

Schedule E (Form 1040) 2016

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

Eric and Danielle De Weerd

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered 'Yes,' see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	All My Sons Pest Control of Hilton Head	S		26-1760471	
B					
C					
D					

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A					
B					
C					
D					
29a Totals					
b Totals					
30 Add columns (g) and (j) of line 29a					30
31 Add columns (f), (h), and (i) of line 29b					31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.					32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below.		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	G 41	-24,797.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules.	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

G Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.
G Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016

Attachment
Sequence No. **17**

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

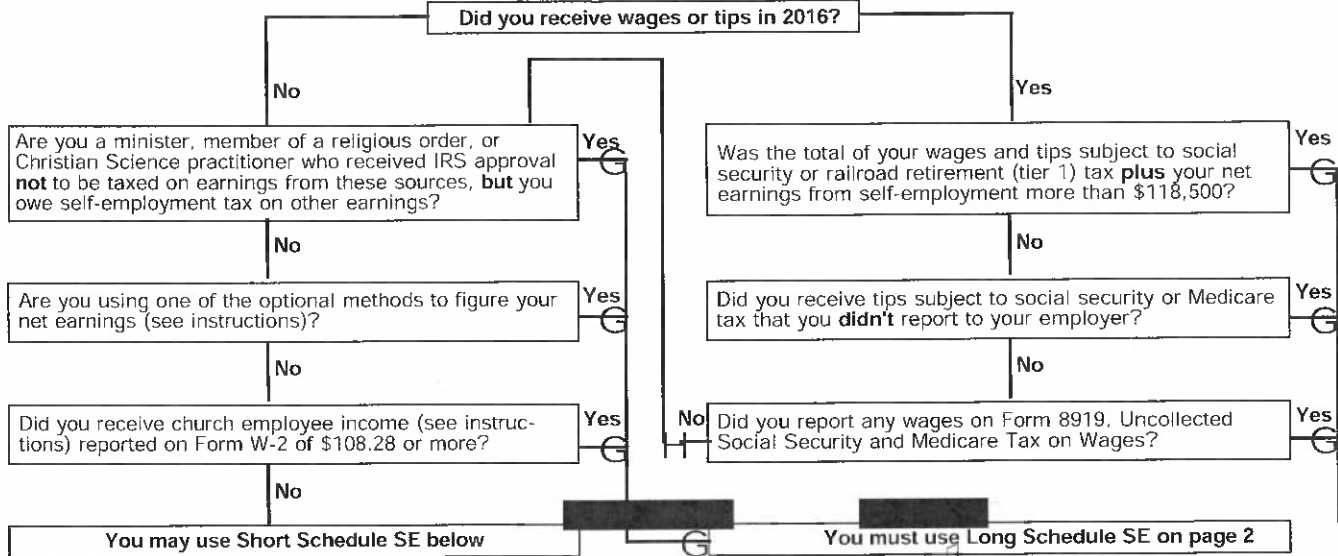
Eric De Weerd

Social security number of person
with self-employment income G

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.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1 a	
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	1 b	
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	9,214.
3 Combine lines 1a, 1b, and 2	3	9,214.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b	4	8,509.
Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: ? \$118,500 or less, multiply line 4 by 15.3% (0.153). 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% (0.029). Then, add \$14,694 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	1,302.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	651.

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

Schedule SE (Form 1040) 2016

FDIA1101L 08/15/16

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016Department of the Treasury
Internal Revenue Service (99)Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

Eric De Weerd

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

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

If this is an amended
return, check here G ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions.

Complete this part if you took a taxable distribution before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	19,450.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	19,450.
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57. Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	1,945.

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.

Complete this part if you included an amount in income on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2016 than is allowable or you had an amount on line 17 of your 2015 Form 5329.

9	Enter your excess contributions from line 16 of your 2015 Form 5329 (see instructions). If zero, go to line 15.	9	
10	If your traditional IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2016 traditional IRA distributions included in income (see instructions)	11	
12	2016 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2016 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2016 than is allowable or you had an amount on line 25 of your 2015 Form 5329.

18	Enter your excess contributions from line 24 of your 2015 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2016 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2016 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	25	

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

G Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016Department of the Treasury
Internal Revenue Service (99)Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Danielle De Weerd

Your social security number

Apt. no.

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

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

If this is an amended
return, check here G ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions.**

Complete this part if you took a taxable distribution before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR, see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	19,701.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>05</u>	2	12,289.
3	Amount subject to additional tax. Subtract line 2 from line 1	3	7,412.
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57. Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	741.

Part II Additional Tax on Certain Distributions From Education Accounts and ABLA Accounts.

Complete this part if you included an amount in income on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLA account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLA account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2016 than is allowable or you had an amount on line 17 of your 2015 Form 5329.

9	Enter your excess contributions from line 16 of your 2015 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2016 traditional IRA distributions included in income (see instructions)	11	
12	2016 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2016 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2016 than is allowable or you had an amount on line 25 of your 2015 Form 5329.

18	Enter your excess contributions from line 24 of your 2015 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2016 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2016 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25	

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
Qualifying Child Information

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

A Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

OMB No. 1545-0074

2016

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

Eric and Danielle De Weerd

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.

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
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 Ryan J De Weerd	First name Last name Kathryn De Weerd	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 2016. If your child was born and died in 2016 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.			
3 Child's year of birth Year <u>2011</u> If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year <u>2009</u> If born after 1997 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 1997 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 2016, a student, and younger than you (or your spouse, if filing jointly)?	☐ Yes. ☐ No. Go to line 5. Go to line 4b.	☐ Yes. ☐ No. Go to line 5. Go to line 4b.	☐ Yes. ☐ No. Go to line 5. Go to line 4b.
b Was the child permanently and totally disabled during any part of 2016?	☐ Yes. ☐ No. Go to line 5. The child is not a qualifying child.	☐ Yes. ☐ No. Go to line 5. The child is not a qualifying child.	☐ Yes. ☐ 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	Daughter	
6 Number of months child lived with you in the United States during 2016 ? If the child lived with you for more than half of 2016 but less than 7 months, enter '7'. ? If the child was born or died in 2016 and your home was the child's home for more than half the time he or she was alive during 2016, enter '12'.	<u>12</u> months Do not enter more than 12 months.	<u>12</u> months Do not enter more than 12 months.	<u> </u> months Do not enter more than 12 months.

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

Schedule EIC (Form 1040A or 1040) 2016

SCHEDULE 8812
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

G Attach to Form 1040, Form 1040A, or Form 1040NR.
G Information about Schedule 8812 and its separate instructions is at
www.irs.gov/schedule8812

OMB No. 1545-0074

2016

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

Eric and Danielle De Weerd

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 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. ☐ **G**

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).

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

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

4 a Earned income (see separate instructions)

4 a 17,848.

b Nontaxable combat pay (see separate instrs)

4 b

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 14,848.

6 Multiply the amount on line 5 by 15% (0.15) and enter the result.

6 2,227.

Next. Do you have three or more qualifying children?

☒ **No.** If line 6 is zero, **stop** here; you cannot claim 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

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 58, plus any taxes that you identified using code 'UT' and entered on line 62.

8

1040A filers: Enter -0-.

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.

9 Add lines 7 and 8.

9

10 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71.

10

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).

1040NR filers: Enter the amount from Form 1040NR, line 67.

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

1,392.

Enter this amount on
Form 1040, line 67,
Form 1040A, line 43, or
Form 1040NR, line 64.

Nondeductible IRAs

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)G Information about Form 8606 and its separate instructions is at www.irs.gov/form8606.
G Attach to Form 1040, Form 1040A, or Form 1040NR.

2016

Attachment
Sequence No. 48

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

Eric De Weerd

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apartment number

Fill in Your Address
Only If You Are Filing
This Form by Itself
and Not With Your
Tax Return

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

State ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

? You made nondeductible contributions to a traditional IRA for 2016.

? You took distributions from a traditional, SEP, or SIMPLE IRA in 2016 and you made nondeductible contributions to a traditional IRA in 2016 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.

? You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2016 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2016 or an earlier year.

1 Enter your nondeductible contributions to traditional IRAs for 2016, including those made for 2016 from January 1, 2017, through April 18, 2017 (see instructions)

1

2 Enter your total basis in traditional IRAs (see instructions)

2

3 Add lines 1 and 2

3

In 2016, did you take a
distribution from traditional,
SEP, or SIMPLE IRAs, or make
a Roth IRA conversion?

No

G Enter the amount from line 3 on line 14.
Do not complete the rest of Part I.

Yes

G Go to line 4

4 Enter those contributions included on line 1 that were made from January 1, 2017, through April 18, 2017

4

5 Subtract line 4 from line 3

5

6 Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2016, plus any outstanding rollovers (see instructions)

6

7 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2016. Do not include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)

7

8 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2016. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16

8

9 Add lines 6, 7, and 8

9

10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter '1.000'

10

X

11 Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17

11

12 Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA

12

13 Add lines 11 and 12. This is the nontaxable portion of all your distributions

13

14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2016 and earlier years

14

15 Taxable amount. Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b

15

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59-1/2 at the time of the distribution (see instructions).

Part II 2016 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2016 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2016. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2016 or 2017 (see instructions).	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions).	17	
18	Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	18	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2016. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2016, including any qualified first-time homebuyer distributions (see instructions).	19	18,229.
20	Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000.	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-.	21	18,229.
22	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, stop here .	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions).	23	18,229.
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions).	24	
25	Taxable amount. Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	25	18,229.

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

A

Your signature

A

Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name G				Firm's EIN G
Firm's address G				Phone no.

FDIA6112L 10/12/16

Form 8606 (2016)

Nondeductible IRAs

Department of the Treasury
Internal Revenue Service (99)G Information about Form 8606 and its separate instructions is at www.irs.gov/form8606.
G Attach to Form 1040, Form 1040A, or Form 1040NR.

2016

Attachment
Sequence No. 48

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

Your social security number

Danielle De Weerd

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apartment number

Fill in Your Address
Only If You Are Filing
This Form by Itself
and Not With Your
Tax Return

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below.

State ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

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1

2 Enter your total basis in traditional IRAs (see instructions)

2

3 Add lines 1 and 2.

3

In 2016, did you take a
distribution from traditional,
SEP, or SIMPLE IRAs, or make
a Roth IRA conversion?

No

G Enter the amount from line 3 on line 14.
Do not complete the rest of Part I.

Yes

G Go to line 4.

4 Enter those contributions included on line 1 that were made from January 1, 2017, through April 18, 2017

4

5 Subtract line 4 from line 3.

5

6 Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2016, plus any outstanding rollovers (see instructions)

6

7 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2016. Do not include rollovers, qualified charitable distributions, one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)

7

8 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2016. Do not include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16

8

9 Add lines 6, 7, and 8

9

10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter '1.000'

10

X

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11

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12

13 Add lines 11 and 12. This is the nontaxable portion of all your distributions

13

14 Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2016 and earlier years

14

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15

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59-1/2 at the time of the distribution (see instructions).

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17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions).	17	
18 Taxable amount. Subtract line 17 from line 16. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	18	

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Complete this part only if you took a distribution from a Roth IRA in 2016. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

19 Enter your total nonqualified distributions from Roth IRAs in 2016, including any qualified first-time homebuyer distributions (see instructions).	19	19,701.
20 Qualified first-time homebuyer expenses (see instructions). Do not enter more than \$10,000.	20	
21 Subtract line 20 from line 19. If zero or less, enter -0-.	21	19,701.
22 Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, stop here .	22	
23 Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions).	23	19,701.
24 Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions).	24	
25 Taxable amount. Subtract line 24 from line 23. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	25	19,701.

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

A

Your signature

Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name G	Firm's EIN G			
Firm's address G	Phone no.			

FDIA6112L 10/12/16

Form 8606 (2016)

Name(s) shown on return

Eric and Danielle De Weerd

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2016 (see instructions)	1	
2	Disallowed investment interest expense from 2015 Form 4952, line 7	2	16,618.
3	Total investment interest expense. Add lines 1 and 2	3	16,618.

Part II Net Investment Income

4 a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4 a		
4 b	Qualified dividends included on line 4a	4 b		
4 c	Subtract line 4b from line 4a	4 c		
4 d	Net gain from the disposition of property held for investment	4 d	930.	
4 e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4 e	930.	
4 f	Subtract line 4e from line 4d	4 f		
4 g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4 g		
4 h	Investment income. Add lines 4c, 4f, and 4g	4 h		0.
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2017. Subtract line 6 from line 3. If zero or less, enter -0-	7	16,618.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4952 (2016)

Form **8867**Department of the Treasury
Internal Revenue Service**Paid Preparer's Due Diligence Checklist**

Earned Income Credit (EIC), Child Tax Credit (CTC), and American Opportunity Tax Credit (AOTC)
G To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.
G Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.

OMB No. 1545-1629

2016Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Eric and Danielle De Weerd

Taxpayer identification number

Enter preparer's name and PTIN

R. Allen Graham EA P00256257

Due Diligence Requirements

Please complete the appropriate column for all credits claimed on this return (check all that apply).	EIC	CTC/ACTC	AOTC
1 Did you complete the return based on information for tax year 2016 provided by the taxpayer or reasonably obtained by you?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 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	☒ Yes ☐ No	☐ Yes ☐ No
3 Did you satisfy the knowledge requirement? Answer "Yes" only if you can answer "Yes" to both 3a and 3b. To meet the knowledge requirement, did you:	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
a Interview the taxpayer, ask adequate questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s)?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
b Review adequate information to determine that the taxpayer is eligible to claim the credit(s) and in what amount?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
4 Did any information provided by the taxpayer, a third party, or reasonably known to you in connection with preparing the return appear incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐ Yes ☒ No	☐ Yes ☒ No	☐ Yes ☐ No
a Did you make reasonable inquiries to determine the correct or complete information?	☐ Yes ☐ No	☐ Yes ☐ No	☐ 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	☐ Yes ☐ No	☐ Yes ☐ No
5 Did you satisfy the record retention requirement? To meet the record retention requirement, did you keep a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)? In addition to your notes from the interview with the taxpayer, list those documents, if any, that you relied on.	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return?	☒ Yes ☐ No	☒ Yes ☐ No	☐ 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	☒ Yes ☐ No	☐ Yes ☐ No
a Did you complete the required recertification form(s)?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
8 If the taxpayer is reporting self-employment income, did you ask adequate questions to prepare a complete and correct Form 1040, Schedule C?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (2016)

Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to question 10.)

	EIC	CTC/ACTC	AOTC
9a Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules), and 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?	☒ Yes ☐ No		
b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	☒ Yes ☐ No		

Due Diligence Questions for Returns Claiming CTC and/or additional CTC (If the return does not claim CTC or Additional CTC, go to question 11.)

10a Does the child reside with the taxpayer who is claiming the CTC/ACTC? (If 'Yes,' go to question 10c. If 'No,' answer question 10b.)		☒ Yes ☐ No	
b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?		☐ Yes ☐ No	
c Have you determined that the taxpayer has not released the claim to another person?		☒ Yes ☐ No	

Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Credit Eligibility Certification.)

11 Did the taxpayer provide substantiation such as a Form 1098-T and receipts for the qualified tuition and related expenses for the claimed AOTC?		☐ Yes ☐ No
---	--	--

G You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:

- Complete this Form 8867 truthfully and accurately.
- Submit Form 8867 in the manner required;
- 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 in what amount(s); 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 credits claimed,
 - Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 - A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 - A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.

G If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.

Credit Eligibility Certification

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

Form 8867 (2016)

Eric and Danielle De Weerd

Statement 1
Form 1040, Line 21
Other Income

Minnesota Life Insurance.....	\$	3,700.
Securian Financial Group.....		3,246.
Shoemaker Benefits Corp.....		5,785.
Total	\$	<u>12,731.</u>

Statement 2
Schedule A, Line 1
Medical and Dental Expenses

Doctors, Dentists, and Nurses.....		12,289.
Total	\$	<u>12,289.</u>

Statement 3
Schedule A, Line 10
Home Mortgage Interest Reported on Form 1098

Brandbank.....	\$	2,015.
Regions Bank.....		1,391.
Total	\$	<u>3,406.</u>

Statement 4
Schedule A, Line 16
Contributions by Cash or Check

All Saints.....	\$	25.
Church of the Cross.....		500.
Hilton Head Humane.....		250.
Total	\$	<u>775.</u>

Statement 5
Schedule E, Line 19 - 1815 W. 47th
Other Rental and Royalty Expenses

Landscaping.....	\$	1,550.
Total	\$	<u>1,550.</u>

Statement 6
Schedule E, Line 19 - 19 Wax Myrtle Court
Other Rental and Royalty Expenses

Landscaping.....	\$	2,400.
POA Fees.....		6,334.
Total	\$	<u>8,734.</u>

Eric and Danielle De Weerd

Statement 7
Schedule E, Line 19 - 120 Woodhaven
Other Rental and Royalty Expenses

POA Fees.....	Total	\$	3,000.
		\$	<u>3,000.</u>

Client Copy

Eric and Danielle De Weerd

Statement 8
 Schedule E, Line 31
 Basis Limitation
 Activity Name: All My Sons Pest Control of Hilton Head

Stock basis at beginning of year	140,872.
Additional amounts invested in current year	
Current year distributions	
Current year income from S Corporation	0.
Less income used to restore debt basis	
Stock basis used for basis limitation	140,872.
Loss allowed by basis limitation	0.
Stock basis at end of year	140,872.

Principal amount of debt S Corp owes to shareholder at beginning of year

Debt basis	0.
Income used to restore debt basis	
Loans made to S Corp during the year	
Loan repayments	
Debt basis used for basis limitation	0.
Loss allowed by basis limitation	0.
Debt basis at end of year	0.

Principal amount of debt S Corp owes to shareholder at end of year

	(A) Current Year Loss or deduction	(B) Prior Year Unallowed Basis Loss	(C) Loss Allowable by Basis Limitation	(D) Basis Carryover
Income or Loss				
Regular Tax	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
Deductions				
Regular Tax	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

Alternative Minimum Tax

Alt min tax beginning basis	140,872.
Alt min tax income	
Current year adjustments to basis	
Alt min tax basis used for limitation	140,872.
Loss allowed by Alt min tax basis	
Alt min tax final basis	140,872.

Total \$ 0. \$ 0.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING**

SC8453
(Rev. 3/6/15)
3299

Please print or type.	Your first name and initial Eric De Weerd		Last name De Weerd		Your social security number [REDACTED]	
	If joint return, spouse's first name and initial Danielle De Weerd		Last name, if different		Spouse's social security number [REDACTED]	
	Home address (number and street, apt. number or RR) 4 McIntosh Rd			Daytime telephone #		Tax Year
	City, town or post office Hilton Head Isl, SC 29926			State ZIP code		

Part I Tax Return Information (Whole dollars only)

1	Federal taxable income (SC1040, line 1)	1	7,005.00
2	Net SC tax (SC1040, line 15)	2	00
3	Use Tax	3	00
4	Total Tax	4	00
5	SC Income Tax Withheld (SC1040, lines 16 and 20)	5	00
6	Tuition Tax Credit (SC1040, line 21)	6	00
7	Refund (SC1040, line 30)	7	00
8	Amount you owe (SC1040, line 34)	8	00

Part II Direct Deposit of Refund or EFW Payment of Tax Due (Optional - See instructions.)

STAPLE COPIES OF STATE W-2(s) and 1099(s) HERE	9	Routing transit number (RTN)	[REDACTED]	The first two numbers of the RTN must be 01 through 12 or 21 through 32.
	10	Bank account number (BAN)	[REDACTED]	
	11	Type of account:	☐ Checking ☐ Savings	
	12	Withdrawal Date	[REDACTED]	Withdrawal Amount \$ [REDACTED]

Part III Declaration of Taxpayer (Sign only after Part I is completed.)

- 13 a ☐ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 1 through 8 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- b ☐ I authorize (1) the South Carolina Department of Revenue and its designated financial agents to initiate an Electronic Funds Withdrawal (payment) entry to my financial institution account designated in Part II for payment of my South Carolina taxes owed, and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment.

If I have filed a balance due return, I understand that if the SC Department of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

I declare that I have compared the information (including direct deposit or EFW data) on my return with the information I have provided to my electronic return originator (ERO) and the amounts agree with the amounts on my SC tax return. To the best of my knowledge, my return is true and complete. I consent that my return and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my ERO, and subsequently by the IRS to the SC Department of Revenue. Do not submit this form to the SC Department of Revenue. Keep with your records.

Sign
Here

Your signature

Date

Spouse's signature (If joint, BOTH must sign)

Date

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See Instructions.)

I declare that I have received the above taxpayer's return and the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting this return to the SC Department of Revenue. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SC Department of Revenue, and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e-file Providers of Individual Income Tax Returns, and requirements specified by the SC Department of Revenue. If I am the preparer, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge. I understand I do not mail this form. I am required to keep this form and the supporting documents for three (3) years.

ERO's Use Only	ERO signature	Date	Check if also paid preparer ☒	Check if self-employed ☒	PTIN
	Firm name (or yours if self-employed) and address	Graham Tax & Accounting Services, LLC 200 Main St Ste102D Hilton Head Island, SC			FEIN 75-3029964
		ZIP code	29926		
Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☐	PTIN	
	Firm name (or yours if self-employed) and address				FEIN
		ZIP code			

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2016 INDIVIDUAL INCOME TAX RETURN

SC1040

(Rev. 7/28/16)
3075

Your social security number	Check if deceased ☐
Spouse's social security number	Check if deceased ☐

**DO NOT USE THIS FORM TO FILE A
CORRECTED RETURN. SEE SC1040
INSTRUCTIONS FOR ADDITIONAL
INFORMATION.**

For the year January 1 - December 31, 2016, or fiscal tax year beginning		2016 and ending		2017	
Enter your first name and initial Eric		Last name De Weerd		Suff.	
Spouse's first name, if married filing jointly Danielle		Last name De Weerd			
Check if new address ☐	Mailing address (number and street, Apt. no or P.O. Box) Foreign address, see instructions 4 McIntosh Rd			County code 07	
City Hilton Head Isl	State SC	Zip 29926	Area code Daytime telephone		
Check if address is outside US ☐	Foreign country address including Postal code (see instructions)				
Check this box if you are filing SC Schedule NR (Part-year/Nonresident) ☐ G					
Check this box ONLY if filing a composite return on behalf of a partnership or 'S' corporation. Do not check this box if you are an individual. ☐ G					
Check this box if you have filed a federal or state extension ☐ G					
Check this box if you served in a Military COMBAT ZONE during the filing period. ☐					
Enter the name of the combat zone:					
Check this box if this return is affected by a federally declared DISASTER AREA ☐					
Enter the name of the disaster area:					
CHECK YOUR FEDERAL FILING STATUS (1) ☐ Single (2) ☒ Married filing jointly (3) ☐ Married filing separately. Enter spouse's SSN here: (4) ☐ Head-of-household (5) ☐ Widow(er) with dependent child					

Federal Exemptions

Enter the number of exemptions from your 2016 federal return. **G 4**
Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2016. **G 1**
Enter the number of taxpayers age 65 or older, as of December 31, 2016 **G**

Dependents:

First name	Last name	Social security number	Relationship	Date of birth (MM/DD/YYYY)
Kathryn	De Weerd		Daughter	
Ryan J	De Weerd		Son	

SCIA0112L 08/31/16



INCOME AND ADJUSTMENTS

2016

1	Enter federal taxable income from your federal form. If zero or less, enter zero here.	G	1	Dollars	
	Nonresident filers complete Schedule NR and enter total from line 50 on line 5 below				7,005.00

ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (See instructions)	G	a	591.00	
b	Out-of-state losses (See instructions) Type:	G	b	00	
c	Expenses related to National Guard and Military Reserve income		c	00	
d	Interest income on obligations of states and political subdivisions other than South Carolina		d	00	
e	Other additions to income. Attach an explanation (See instructions)	G	e	00	
2	Add lines a through e and enter the total here. These are your total additions.	G	2	591.00	
3	Add lines 1 and 2 and enter the total here		3	7,596.00	

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return	G	f	2,927.00	Dollars
g	Total and permanent disability retirement income, if taxed on your federal return	G	g	00	
h	Out-of-state income/gain Do not include personal service income (See instructions) Check type of income/gain: ☐ Rental ☐ Business ☐ Other	G	h	00	
i	44% of net capital gains held for more than one year (See instructions)	G	i	409.00	
j	Volunteer deductions (See instructions) Type:	G	j	00	
k	Contributions to the SC College Investment Program ('Future Scholar') or the SC Tuition Prepayment Program (See instructions)	G	k	00	
l	Active Trade or Business Income deduction (See instructions)	G	l	00	
m	Interest income from obligations of the US government	G	m	00	
n	Certain nontaxable National Guard or Reserve Pay (See instructions)	G	n	00	
o	Social security and/or railroad retirement, if taxed on your federal return	G	o	00	
p	Retirement Deduction (See instructions)				
p-1	Taxpayer: date of birth	G	p-1	00	
p-2	Spouse: date of birth	G	p-2	00	
p-3	Surviving spouse: date of birth of deceased spouse	G	p-3	00	
	Military Retirement Deduction (See instructions)				
p-4	Taxpayer: date of birth	G	p-4	00	
p-5	Spouse: date of birth	G	p-5	00	
p-6	Surviving spouse: date of birth of deceased spouse	G	p-6	00	
q	Age 65 and older deduction (See instructions)				
q-1	Taxpayer: date of birth	G	q-1	00	
q-2	Spouse: date of birth	G	q-2	00	
r	Negative amount of federal taxable income	G	r	00	
s	Subsistence allowance days @ \$8.00	G	s	00	
t	Dependents under the age of 6 years on December 31 of the tax year	G	t	4,050.00	
u	Consumer Protection Services	G	u	00	
v	Other subtractions (See instructions) Stmt 1	G	v	1,826.00	

4	Add lines f through v and enter here. These are your total subtractions.	G	4	9,212.00	
5	Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 50. If less than zero, enter zero here. This is your South Carolina INCOME SUBJECT TO TAX	G	5	0.00	
6	TAX: enter tax from SOUTH CAROLINA tax tables		6	0.00	
7	TAX on Lump Sum Distribution (Attach SC4972)	G	7	0.00	
8	TAX on Active Trade or Business Income (Attach I-335)	G	8	00	
9	TAX on excess withdrawals from Catastrophe Savings Accounts	G	9	00	
10	Add lines 6 through 9 and enter the total here This is your TOTAL SOUTH CAROLINA TAX		10	0.00	
11	Child and Dependent Care (See instructions)	G	11	00	
12	Two Wage Earner Credit (See instructions)	G	12	00	
13	Other non-refundable credits. Attach SC1040TC and other state return(s)	G	13	0.00	
14	TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here		14	00	
15	SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here.		15	0.00	

SCIA0112L 08/31/16

30752026



2016

PAYMENTS AND REFUNDABLE CREDITS

16	SC INCOME TAX WITHHELD (Attach W-2 or SC41)	G		00	20	Other SC withholding (Attach Form 1099)	G		00
17	2016 estimated tax payments	G		00	21	Tuition tax credit (Attach I-319)	G		00
18	Amount paid with extension	G		00	22	Other refundable credit(s)	G		00
19	NR sale of real estate	G		0.00					

Check Type: ☐ Anhydrous Ammonia (Attach I-333)
☐ Milk Credit (Attach I-334)
☐ Classroom Teacher Expenses (Attach I-360)
☐ Parental Refundable Credit ECENC

23	Add lines 16 through 22 and enter the total here				23	These are your TOTAL PAYMENTS			00
24	If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT				24				00
25	If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE				25				0.00
26	USE TAX due on internet, mail-order or out-of-state purchases	G	26	0.00					
Use tax is based on your county's sales tax rate. See instructions for more information. If you certify that no use tax is due, check here ☒									
27	Amount of line 24 to be credited to your 2017 Estimated Tax	G	27	00					
28	Total Contributions for Check-offs (Attach I-330)	G	28	00					
29	Add lines 26 through 28 and enter the total here				29				00
30	If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the AMOUNT TO BE REFUNDED TO YOU (line 30a check box entry is required)				30	REFUND	G		00
REFUND OPTIONS (subject to program limitations)									
30a Mark one refund choice: ☒ Direct Deposit (30b required) ☐ Debit Card* ☐ Paper Check *SCDOR Income Tax Refund Prepaid Debit Card issued by Bank of America									
30b Direct Deposit (for US Accounts Only) Type: ☐ Checking ☐ Savings									
Routing Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32									
Bank Account Number (BAN) 1-17 digits									
31	Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount				31				00
32	Late filing and/or late payment: Penalties Interest (See Instructions) Enter total here	G	32						
33	Penalty for Underpayment of Estimated Tax (Attach SC2210) (See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax ☐	G	33						
34	Add lines 31 through 33 and enter the AMOUNT YOU OWE here				34	BALANCE DUE	G		0.00

Pay electronically free of charge at dor.sc.gov. Click on DORePay and pay with Visa, MasterCard or by Electronic Funds Withdrawal (EFW).

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.			
Your signature		Date	Spouse's signature (if married filing jointly, BOTH must sign)
Taxpayer's Email			
I authorize the Director of the SC Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Yes ☒ No ☐	Preparer's printed name R. Allen Graham EA
If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.			
Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☒
Firm name (or yours if self-employed) and address and Zip Code		PTIN	
Graham Tax & Accounting Services, LLC		P00256257	
Hilton Head Island, SC 29926		FEIN	75-3029964
		Phone No.	(843) 301-4373

MAIL TO:	REFUNDS OR ZERO TAX
	BALANCE DUE

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

2016

South Carolina Statements

Page 1

Eric and Danielle De Weerd

Statement 1
Form SC 1040, Line v
Other Subtractions from Income

Rental and Royalty Income Depreciation Adjustment.....	Total	\$	1,826.
		\$	<u>1,826.</u>

Client Copy

For the year Jan. 1 - Dec. 31, 2017, or other tax year beginning , 2017, ending , 20

Your first name and initial **Eric De Weerd** Last name **De Weerd** Your social security number [REDACTED]

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

Home address (number and street). If you have a P.O. box, see instructions. **4 McIntosh Rd** 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). **Hilton Head Isl, SC 29926**

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

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. **5** ☐ Qualifying widow(er) (see instructions)
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. **▶**

Exemptions
6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.
b ☒ Spouse.
c Dependents:
(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)
Kathryn De Weerd **Daughter** ☒
Ryan J De Weerd **Son** ☒
If more than four dependents, see instructions and check here ☐
Boxes checked on 6a and 6b: **2**
No. of children on 6c who:
• lived with you **2**
• did not live with you due to divorce or separation (see instructions).
Dependents on 6c not entered above. Add numbers on lines above **4**

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2 **27,658.**
8a Taxable interest. Attach Schedule B if required.
b Tax-exempt interest. Do not include on line 8a **8b**
9a Ordinary dividends. Attach Schedule B if required.
b Qualified dividends **9b**
10 Taxable refunds, credits, or offsets of state and local income taxes.
11 Alimony received.
12 Business income or (loss). Attach Schedule C or C-EZ.
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐
14 Other gains or (losses). Attach Form 4797.
15a IRA distributions. **15a** **26,997.** b Taxable amount **15b** **97.**
16a Pensions and annuities. **16a** **26,997.** b Taxable amount **16b** **0.**
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. **17** **-30,890.**
18 Farm income or (loss). Attach Schedule F.
19 Unemployment compensation.
20a Social security benefits. **20a** **Securian Financial Group** b Taxable amount **20b**
21 Other income. List type and amount **21** **1,984.**
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. **22** **68,393.**

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**
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** **0.**
37 Subtract line 36 from line 22. This is your adjusted gross income. **37** **68,393.**

Tax and Credits**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, \$6,350
Married filing jointly or Qualifying widow(er), \$12,700
Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	68,393.
39a	Check if: ☐ You were born before January 2, 1953, ☐ Blind. ☐ Spouse was born before January 2, 1953, ☐ Blind. Total boxes checked ☐ 39a		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	27,117.
41	Subtract line 40 from line 38	41	41,276.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs	42	16,200.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	25,076.
44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 c ☐ b ☐ Form 4972	44	0.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	0.
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 crs from Form: a ☐ 3800 b ☐ 8801 c ☐	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	
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	10.
60a	Household employment taxes from Schedule H	60a	
60b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage ☒ X	61	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instrs; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	10.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
	b Nontaxable combat pay election ☐ 66b		
67	Additional child tax credit. Attach Schedule 8812	67	1,924.
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 ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	1,924.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1,914.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ☐	76a	1,914.

Direct deposit? See instructions.

b Routing number		c Type: ☒ Checking ☐ Savings	
d Account number			
77	Amount of line 75 you want applied to your 2018 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	R. Allen Graham EA	Phone no.	(843) 301-4373	Personal identification number (PIN)	63077
-----------------	--------------------	-----------	----------------	--------------------------------------	-------

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 accurately list all amounts and sources of income I received during the tax year. 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
		ADMIN	
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.)
		HOUSEWIFE	

Paid Preparer Use Only

Print/Type preparer's name	R. Allen Graham EA	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Firm's name	Graham Tax & Accounting Services, LLC	Firm's EIN	75-3029964	Phone no.	(843) 301-4373
Firm's address	200 Main St Ste102D Hilton Head Island, SC 29926				

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074

2017

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Eric and Danielle De Weerd

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions) Statement 1	1	14,568.	
	2	Enter amount from Form 1040, line 38	2	68,393.	
	3	Multiply line 2 by 7.5% (0.075)	3	5,129.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	9,439.	
Taxes You Paid	5 State and local (check only one box):		5	834.	
	a ☐ Income taxes, or				
	b ☒ General sales taxes				
	6	Real estate taxes (see instructions) See Statement 2	6	4,562.	
	7	Personal property taxes	7	1,345.	
	8	Other taxes. List type and amount ►	8		
	9	Add lines 5 through 8	9	6,741.	
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098 See St. 3	10	10,787.	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►			
	Note: Your mortgage interest deduction may be limited (see instructions).				
	12	Points not reported to you on Form 1098. See instructions for special rules.	11		
	13	Mortgage insurance premiums (see instructions)	12		
	14	Investment interest. Attach Form 4952 if required. See instructions.	13		
	15	Add lines 10 through 14	14		
	15		15	10,787.	
	Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions Statement 4	16	150.
		17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	
18		Carryover from prior year	18		
19		Add lines 16 through 18	19	150.	
Casualty and Theft Losses	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions.	20	0.	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ►	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38	25		
	26	Multiply line 25 by 2% (0.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.	
	Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ►	28	0.
Total Itemized Deductions	29	Is Form 1040, line 38, over \$156,900? ☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	27,117.	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here. ☐			

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2017

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor Eric De Weerd		Social security number (SSN)
A Principal business or profession, including product or service (see instructions) Storage Facility		B Enter code from instructions ► 531100
C Business name. If no separate business name, leave blank. Hardeeville Storage		D Employer ID number (EIN), (see instr.) 33-1225946
E Business address (including suite or room no.) ► 47 Kingsbury Street City, town or post office, state, and ZIP code Hardeeville SC 29927		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►		
G Did you 'materially participate' in the operation of this business during 2017? If 'No,' see instructions for limit on losses.		☒ Yes ☐ No
H If you started or acquired this business during 2017, check here		☐ Yes ☒ No
I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)		☐ Yes ☒ No
J If 'Yes,' did you or will you file required Forms 1099?		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	
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	

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	11,272.	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	11,272.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-11,272.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.					
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 -11,272.					
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 ☒ All investment is at risk. 32b ☐ Some investment is not at risk.					

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDZ0112L 10/19/17

Schedule C (Form 1040) 2017

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2017

Department of the Treasury
Internal Revenue Service (99)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Attachment
Sequence No. **09**

Name of proprietor Eric De Weerd		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Service Industry		B Enter code from instructions ▶ 561710
C Business name. If no separate business name, leave blank. All My Sons Pest Control (dba) Outdoor 24		D Employer ID number (EIN), (see instr.) 26-1760471
E Business address (including suite or room no.) City, town or post office, state, and ZIP code		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶		
G Did you 'materially participate' in the operation of this business during 2017? If 'No,' see instructions for limit on losses.		☒ Yes ☐ No
H If you started or acquired this business during 2017, check here		☐ Yes ☒ No
I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions).		☐ Yes ☒ No
J If 'Yes,' did you or will you file required Forms 1099?		☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked	1	26,586.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	26,586.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	26,586.
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	26,586.

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

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	6,060.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	2,495.
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	20,575.
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	29,130.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-2,544.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30				
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	-2,544.			
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 ☒ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ0112L 10/19/17

Schedule C (Form 1040) 2017

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation	☐ Yes ☐ No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

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

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

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

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

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

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

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

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

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

Gas & Auto Exp	2,368.
Outside Services	12,968.
Telephone	5,239.
48 Total other expenses. Enter here and on line 27a	48 20,575.

Schedule C (Form 1040) 2017

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR.

► Go to www.irs.gov/ScheduleD for instructions and the latest information.
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2017

Attachment
Sequence No. **12**

Name(s) shown on return

Eric and Danielle De Weerd

Your social security number

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.....				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.....				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.....				7

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.....				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....	349,000.	481,863.	-18,595.	-151,458.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....				11 222,579.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				12
13 Capital gain distributions. See the instrs.....				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back.....				15 71,121.

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

Schedule D (Form 1040) 2017

FDIA0612L 08/16/17

Part III Summary

16 Combine lines 7 and 15 and enter the result.	16	71,121.
- If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. - If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. - If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains?		
☒ Yes. Go to line 18.		
☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.	18	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.	19	
20 Are lines 18 and 19 both zero or blank?		
☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.		
☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of :	21	
- The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500)		
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
☐ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2017

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax**
Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2017Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Eric and Danielle De Weerd

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.....				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.....				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.....				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.....				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.....				7

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.....				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.....	349,000.	481,863.	-18,595.	-151,458.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.....				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.....				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....				11 222,579.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....				12
13 Capital gain distributions. See the instrs.....				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.....				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back.....				15 71,121.

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

Schedule D (Form 1040) 2017

FD/A0612L 08/16/17

Part III Summary**Alternative Minimum Tax**

16 Combine lines 7 and 15 and enter the result	16	71,121.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains?		
☐ Yes. Go to line 18.		
☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.		
☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:	21	
• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)		
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
☐ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2017

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

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

2017

Attachment
Sequence No. **13**

Your social security number

Eric and Danielle De Weerd

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 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 1815 W. 47th, Cleveland, OH 44102

B 19 Wax Myrtle Court, Hilton Head Island, SC 29926

C 120 Woodhaven, Hilton Head Island, SC 29928

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	1		
B	2		B	365		
C	2		C	365		

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		14,969.	3,652.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			650.
8 Commissions	8			
9 Insurance	9		6,910.	
10 Legal and other professional fees	10			
11 Management fees	11	11,600.		
12 Mortgage interest paid to banks, etc. (see instructions)	12	3,997.	10,265.	1,296.
13 Other interest	13			
14 Repairs	14		5,685.	
15 Supplies	15			
16 Taxes	16	5,632.	4,329.	
17 Utilities	17		7,211.	
18 Depreciation expense or depletion	18	6,254.	12,233.	2,338.
19 Other (list) ► See Stm 5 See St 6	19		5,298.	4,450.
20 Total expenses. Add lines 5 through 19	20	27,483.	51,931.	8,734.
21 Subtract line 20 from line 3 (rents) and/ or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-27,483.	-36,962.	-5,082.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	-27,483.	-36,962.	-5,082.
23a Total of all amounts reported on line 3 for all rental properties	23a		18,621.	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c		15,558.	
d Total of all amounts reported on line 18 for all properties	23d		20,825.	
e Total of all amounts reported on line 20 for all properties	23e		88,148.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			-69,527.
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 Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			-69,527.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2301L 10/23/17

Schedule E (Form 1040) 2017

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

Eric and Danielle De Weerd

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations****Note:** If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	AMS of Hilton Head Head Realty	S		20-2391050	
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss	
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562
A	38,637.		
B			
C			
D			
29a Totals	38,637.		
b Totals			
30 Add columns (g) and (i) of line 29a			30 38,637.
31 Add columns (f), (h), and (i) of line 29b			31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32 38,637.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	-30,890.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Form **4797**Department of the Treasury
Internal Revenue Service**Sales of Business Property**
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2017Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

Eric and Danielle De Weerd**1** Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions. **1** **349,000.****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft — Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	From K-1						222,579.

3 Gain, if any, from Form 4684, line 39. **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37. **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824. **5**

6 Gain, if any, from line 32, from other than casualty or theft. **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7** **222,579.**

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions. **8**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. **9**

Part II Ordinary Gains and Losses (see instructions)**10** Ordinary gains and losses not included on lines 1 through 16 (include property held 1 year or less):

Cleveland House	1/01/05	174,000.	63,597.	146,250.	91,347.
Storage Facility	1/01/13	175,000.	55,892.	310,000.	-79,108.

11 Loss, if any, from line 7. **11**

12 Gain, if any, from line 7 or amount from line 8, if applicable. **12**

13 Gain, if any, from line 31. **13**

14 Net gain or (loss) from Form 4684, lines 31 and 38a. **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36. **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. **16**

17 Combine lines 10 through 16. **17** **12,239.**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from 'Form 4797, line 18a.' See instructions. **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14. **18b** **12,239.**

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **4797** (2017)

Form **4797**Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax
Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2017Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

Eric and Danielle De Weerd

1 Enter the gross proceeds from sales or exchanges reported to you for 2017 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions. **1** **349,000.**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft – Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	From K-1						222,579.

3 Gain, if any, from Form 4684, line 39. **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37. **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824. **5**

6 Gain, if any, from line 32, from other than casualty or theft. **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7** **222,579.**

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions. **8**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. **9**

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 1 through 16 (include property held 1 year or less):

Cleveland House	1/01/05	174,000.	26,592.	146,250.	54,342.
Storage Facility	1/01/13	175,000.	55,892.	310,000.	-79,108.

11 Loss, if any, from line 7. **11**

12 Gain, if any, from line 7 or amount from line 8, if applicable. **12**

13 Gain, if any, from line 31. **13**

14 Net gain or (loss) from Form 4684, lines 31 and 38a. **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36. **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. **16**

17 Combine lines 10 through 16. **17** **-24,766.**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from 'Form 4797, line 18a.' See instructions. **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14. **18b** **-24,766.**

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2017)

Investment Interest Expense Deduction

OMB No. 1545-0191

Department of the Treasury
Internal Revenue Service (99)► Go to www.irs.gov/Form4952 for the latest information.
► Attach to your tax return.**2017**Attachment
Sequence No. **51**

Name(s) shown on return

Eric and Danielle De Weerd

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2017 (see instructions)	1	
2	Disallowed investment interest expense from 2016 Form 4952, line 7.	2	16,618.
3	Total investment interest expense. Add lines 1 and 2.	3	16,618.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a		
4b	Qualified dividends included on line 4a	4b		
4c	Subtract line 4b from line 4a	4c		
4d	Net gain from the disposition of property held for investment	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
4f	Subtract line 4e from line 4d	4f		
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
4h	Investment income. Add lines 4c, 4f, and 4g.	4h		0.
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2018. Subtract line 6 from line 3. If zero or less, enter -0-	7	16,618.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2017)

Investment Interest Expense Deduction**Alternative Minimum Tax**► Go to www.irs.gov/Form4952 for the latest information.

► Attach to your tax return.

OMB No. 1545-0191

2017Attachment
Sequence No. **51**

Name(s) shown on return

Eric and Danielle De Weerd

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2017 (see instructions)	1	
2	Disallowed investment interest expense from 2016 Form 4952, line 7.	2	1,401.
3	Total investment interest expense. Add lines 1 and 2.	3	1,401.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a		
4b	Qualified dividends included on line 4a.	4b		
4c	Subtract line 4b from line 4a.	4c		
4d	Net gain from the disposition of property held for investment	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions).	4e		
4f	Subtract line 4e from line 4d.	4f		
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions).	4g		
4h	Investment income. Add lines 4c, 4f, and 4g.	4h		0.
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-.	6		0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2018. Subtract line 6 from line 3. If zero or less, enter -0-.	7	1,401.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **4952** (2017)

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/Form5329 for instructions and the latest information.

OMB No. 1545-0074

2017Attachment
Sequence No. **29**Department of the Treasury
Internal Revenue Service (99)

Name of individual subject to additional tax. If married filing jointly, see instructions.

Eric De Weerd

Your social security number

Apt. no.

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return** ▶

Home address (number and street), or P.O. box if mail is not delivered to your home

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

If this is an amended
return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions.**

Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR – see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	97.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	97.
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	4	10.
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).			

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2017 than is allowable or you had an amount on line 17 of your 2016 Form 5329.

9	Enter your excess contributions from line 16 of your 2016 Form 5329 (see instructions). If zero, go to line 15.	9	
10	If your traditional IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2017 traditional IRA distributions included in income (see instructions)	11	
12	2017 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2017 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2017 than is allowable or you had an amount on line 25 of your 2016 Form 5329.

18	Enter your excess contributions from line 24 of your 2016 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2017 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2017 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	25	

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.▶ Go to www.irs.gov/Form8582 for instructions and the latest information.**2017**Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

Eric and Danielle De Weerd

Part I 2017 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.)**1 a** Activities with net income (enter the amount from Worksheet 1, column (a)).....**1 a****b** Activities with net loss (enter the amount from Worksheet 1, column (b)).....**1 b****c** Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)).**1 c****d** Combine lines 1a, 1b, and 1c.....**1 d****Commercial Revitalization Deductions From Rental Real Estate Activities****2 a** Commercial revitalization deductions from Worksheet 2, column (a).....**2 a****b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).....**2 b****c** Add lines 2a and 2b.....**2 c****All Other Passive Activities****3 a** Activities with net income (enter the amount from Worksheet 3, column (a)).....**3 a**

261,216.

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

261,216.

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**

261,216.

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****6** Enter \$150,000. If married filing separately, see instructions.....**6****7** Enter modified adjusted gross income, but not less than zero (see instrs).....**7****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****9** Multiply line 8 by 50% (0.50). **Do not** enter more than \$25,000. If married filing separately, see instructions.**9****10** Enter the **smaller** of line 5 or line 9.....**10**

0.

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****12** Enter the loss from line 4.....**12****13** Reduce line 12 by the amount on line 10.....**13****14** Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13.....**14****Part IV Total Losses Allowed****15** Add the income, if any, on lines 1a and 3a and enter the total.....**15****16** **Total losses allowed from all passive activities for 2017.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.....**16****BAA For Paperwork Reduction Act Notice, see instructions.**Form **8582** (2017)

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
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

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
Total. Enter on Form 8582, lines 2a and 2b			

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
AMS of Hilton Head Head Realt	261,216.			261,216.	
Total. Enter on Form 8582, lines 3a, 3b, and 3c	261,216.				

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)
Total			1.00		

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
Total			1.00	

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				0.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity					
Form or schedule and line number to be reported on (see instructions):					
1 a 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):					
1 a 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):					
1 a 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):					
1 a 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		0.	1.00	0.	0.

Form of activity				
Form or schedule and line number to be reported on (see instructions):				
1 a 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):				
1 a 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):				
1 a 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):				
1 a 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	0.	1.00	0.	0.

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.
► Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. **47**

Eric and Danielle De Weerd

Your social security number

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

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 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 Individual Taxpayer Identification Number (ITIN) 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).

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

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

4a Earned income (see separate instructions) **4a** 15,826.

b Nontaxable combat pay (see separate instrs.) **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** 12,826.

6 Multiply the amount on line 5 by 15% (0.15) and enter the result.

Next. Do you have three or more qualifying children?

☒ **No.** If line 6 is zero, **stop** here; you cannot claim 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

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.

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.

1040A filers: Enter -0-.

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.

9 Add lines 7 and 8.

10 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71.

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).

1040NR filers: Enter the amount from Form 1040NR, line 67.

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

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

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 1,924.

Enter this amount on
Form 1040, line 67,
Form 1040A, line 43, or
Form 1040NR, line 64.

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),
and Additional Child Tax Credit (ACTC)

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

OMB No. 1545-1629

2017Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

Eric and Danielle De Weerd

Enter preparer's name and PTIN

R. Allen Graham EA P00256257**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) claimed on this return and complete the related Parts I-IV for the credit(s) claimed (check all that apply).	EIC ☐	CTC/ACTC ☒	AOTC ☐
1 Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you?	☒ Yes	☐ No	
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 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	
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) - Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount	☒ Yes	☐ No	
4 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, 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 applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for 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 and the amount of the credit(s) claimed on the return if his/her return is selected for audit?	☒ Yes	☐ No	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒ Yes	☐ No	
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
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

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **8867** (2017)

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

	EIC	CTC/ACTC	AOTC
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming EIC and does not have a qualifying child.)	☐ Yes ☐ No		
b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	☐ Yes ☐ No		
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules)?	☐ Yes ☐ No ☐ N/A		

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

10a Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," go to question 10b.)	☒ Yes ☐ No
b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?	☐ Yes ☐ No ☐ N/A
c Have you determined that the taxpayer has not released the claim to another person?	☒ Yes ☐ No ☐ N/A

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

11 Did the taxpayer provide substantiation such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐ Yes ☐ No
--	--

Part V Credit Eligibility Certification

- ▶ **You have complied with all due diligence requirements with respect to the credits claimed 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 in what amount(s);
 - Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits 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 credits claimed,
 - Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 - A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 - A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.
- ▶ **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

12 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?

☒ Yes ☐ No

Form 8867 (2017)

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

SSN or taxpayer identification number

Eric and Danielle De Weerd

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

☐ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	1 Cleveland House	1/01/05	4/28/17	174,000.	171,863.	E	-9,595.	-7,458.
	1 Storage Facility	1/01/13	6/20/17	175,000.	310,000.	E	-9,000.	-144,000.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked).				349,000.	481,863.		-18,595.	-151,458.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

SSN or taxpayer identification number

Eric and Danielle De Weerd

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	1 Cleveland House	1/01/05	4/28/17	174,000.	171,863.	E	-9,595.	-7,458.
	1 Storage Facility	1/01/13	6/20/17	175,000.	310,000.	E	-9,000.	-144,000.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				349,000.	481,863.		-18,595.	-151,458.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See **Column (g)** in the separate instructions for how to figure the amount of the adjustment.

Eric and Danielle De Weerd

6/20/18

04:41PM

Statement 1
Schedule A, Line 1
Medical and Dental Expenses

Doctors, Dentists, and Nurses	\$	4,629.
Insurance Premiums		9,939.
Total	\$	<u>14,568.</u>

Statement 2
Schedule A, Line 6
Real Estate Taxes

Beaufort County	\$	4,562.
Total	\$	<u>4,562.</u>

Statement 3
Schedule A, Line 10
Home Mortgage Interest Reported on Form 1098

Ceniar	\$	10,787.
Total	\$	<u>10,787.</u>

Statement 4
Schedule A, Line 16
Contributions by Cash or Check

Church of the Cross	\$	150.
Total	\$	<u>150.</u>

Statement 5
Schedule E, Line 19 - 19 Wax Myrtle Court
Other Rental and Royalty Expenses

POA Fees	\$	5,298.
Total	\$	<u>5,298.</u>

Statement 6
Schedule E, Line 19 - 120 Woodhaven
Other Rental and Royalty Expenses

Eviction Expense	\$	1,450.
POA Fees		3,000.
Total	\$	<u>4,450.</u>

Form **8879****IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service▶ **Return completed Form 8879 to your ERO. (Do not send to IRS.)**▶ **Go to www.irs.gov/Form8879 for the latest information.****2017**Submission Identification Number (SID) ▶ **577263201810300tvfe4**

Taxpayer's name

Eric De Weerd

Spouse's name

Danielle De Weerd

Social security number

Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2017 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	68,393.
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	10.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	1,914.
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75) ..	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize Graham Tax & Accounting Services, LLC to enter or generate my PIN 08185 as my signature on my tax year 2017 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶

Spouse's PIN: check one box only

- ☒ I authorize Graham Tax & Accounting Services, LLC to enter or generate my PIN 09319 as my signature on my tax year 2017 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

Practitioner PIN Method Returns Only – continue below**Part III Certification and Authentication – Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

57726363077
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶

Date ▶

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Form **8879** (2017)

FDIA1701L 07/28/17

AMS of Hilton Head Head Realty
20-2391050

S Corporation Passive	K-1 Input	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Unallowed Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E (page 2)						
Ordinary income (loss)						
Rental real estate income (loss)	38,637.					
Other rental income (loss)						
Section 59(e)(2) expenses						
Passive interest expense						
Guaranteed payments (nonpassive)						
Section 179 expense and carryover						
Disallowed section 179 expense						
Net income (loss)	38,637.					38,637.
First passive other						
Second passive other						
Cost depletion						
Percentage depletion						
Depletion carryover						
Disallowed due to 65% limitation						
Unreimbursed expenses (nonpassive)						
Nonpassive other						
Total Schedule E (page 2)						38,637.
FORM 4797						
Section 1231 gain (loss)	222,579.					222,579.
4797 ordinary income						
SCHEDULE D						
Short-term capital gain (loss)						
Long-term capital gain (loss)						
FORM 4952						
Investment interest expense						
Other net investment income						
SCHEDULE A						
Charitable contributions						
Deductions related to portfolio income						
SCHEDULE B						
Interest income (banks, S&L, C/U, etc.)						
Interest income (U.S. bonds, T-bills, etc.)						
Ordinary dividends						
Tax-exempt interest (total muni-bonds)						
Tax-exempt interest (in-state bonds)						
FORM 6251						
Depreciation adjustment after 12/31/86						
Adjusted gain or loss						
Depreciation (pre-1987)						
Beneficiary's AMT adjustment						
Depletion						
Excess intangible drilling costs						
MISCELLANEOUS						
Net earnings from self employment (SE)						
Gross farming income (Sch. E, page 2)						
Royalties (Sch. E, page 1)						
Taxes on undistributed capital gains (1040)						
Credit for income tax withheld						
Estimated taxes credited from trust						
Credits						

*Carries to AMT at-risk/passive worksheets to compute Form 6251, line 18 or 19.

FDIL1201L 07/13/17

1032

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE**2017 INDIVIDUAL INCOME TAX RETURN****SC1040**(Rev. 10/5/17)
3075

Your social security number [REDACTED]	Check if deceased ☐
Spouse's social security number [REDACTED]	Check if deceased ☐

**DO NOT USE THIS FORM TO FILE A
CORRECTED RETURN. SEE SC1040
INSTRUCTIONS FOR ADDITIONAL
INFORMATION.**

For the year January 1 - December 31, 2017, or fiscal tax year beginning		2017 and ending		2018	
Enter your first name and initial Eric			Last name De Weerd		Suff.
Spouse's first name, if married filing jointly Danielle			Last name De Weerd		
Check if new address ☐	Mailing address (number and street, Apt. no or P.O. Box) Foreign address, see instructions 4 McIntosh Rd				County code 07
City Hilton Head Isl	State SC	Zip 29926	Area code Daytime telephone		
Check if address is outside US ☐	Foreign country address including Postal code (see instructions)				
Check this box if you are filing SC Schedule NR (Part-year/Nonresident) ☐					
Check this box ONLY if filing a composite return on behalf of a partnership or 'S' corporation. Do not check this box if you are an individual. ☐					
Check this box if you have filed a federal or state extension ☐					
Check this box if you served in a Military COMBAT ZONE during the filing period ☐					
Enter the name of the combat zone:					
Check this box if this return is affected by a federally declared DISASTER AREA ☐					
Enter the name of the disaster area:					
CHECK YOUR FEDERAL FILING STATUS					
(1) ☐ Single		(3) ☐ Married filing separately. Enter spouse's SSN here: _____			
(2) ☒ Married filing jointly		(4) ☐ Head-of-household		(5) ☐ Widow(er) with dependent child	

Federal Exemptions

Enter the number of exemptions from your 2017 federal return. **4**

Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2017. _____

Enter the number of taxpayers age 65 or older, as of December 31, 2017. _____

Dependents:

First name	Last name	Social security number	Relationship	Date of birth (MM/DD/YYYY)
Kathryn	De Weerd	[REDACTED]	Daughter	[REDACTED]
Ryan J	De Weerd	[REDACTED]	Son	[REDACTED]

SCIA0112L 10/24/17

30751176



INCOME AND ADJUSTMENTS

2017

1	Enter federal taxable income from your federal form. If zero or less, enter zero here.			Dollars	
	Nonresident filers complete Schedule NR and enter total from line 50 on line 5 below.	1			25,076.00

ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (See instructions).	a	834.00		
b	Out-of-state losses (See instructions) Type:	b	00		
c	Expenses related to National Guard and Military Reserve income.	c	00		
d	Interest income on obligations of states and political subdivisions other than South Carolina.	d	00		
e	Other additions to income. Attach an explanation (See instructions).	e	00		
2	Add lines a through e and enter the total here. These are your total additions.	2		834.00	
3	Add lines 1 and 2 and enter the total here.	3		25,910.00	

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return.	f	00		Dollars
g	Total and permanent disability retirement income, if taxed on your federal return.	g	00		
h	Out-of-state income/gain — Do not include personal service income (See instructions). Check type of income/gain: ☐ Rental ☐ Business ☐ Other	h	00		
i	44% of net capital gains held for more than one year (See instructions).	i	00		
j	Volunteer deductions (See instructions) Type:	j	00		
k	Contributions to the SC College Investment Program ('Future Scholar') or the SC Tuition Prepayment Program (See instructions).	k	00		
l	Active Trade or Business Income deduction (See instructions).	l	00		
m	Interest income from obligations of the US government.	m	00		
n	Certain nontaxable National Guard or Reserve Pay (See instructions).	n	00		
o	Social security and/or railroad retirement, if taxed on your federal return.	o	00		
p	Retirement Deduction (See instructions).				
p-1	Taxpayer: date of birth	p-1	00		
p-2	Spouse: date of birth	p-2	00		
p-3	Surviving spouse: date of birth of deceased spouse	p-3	00		
	Military Retirement Deduction (See instructions).				
p-4	Taxpayer: date of birth	p-4	00		
p-5	Spouse: date of birth	p-5	00		
p-6	Surviving spouse: date of birth of deceased spouse	p-6	00		
q	Age 65 and older deduction (See instructions).				
q-1	Taxpayer: date of birth	q-1	00		
q-2	Spouse: date of birth	q-2	00		
r	Negative amount of federal taxable income.	r	00		
s	Subsistence allowance _____ days @ \$8.00	s	00		
t	Dependents under the age of 6 years on December 31 of the tax year.	t	00		
u	Consumer Protection Services.	u	00		
v	Other subtractions (See instructions) Stmt. 1	v	1,826.00		
4	Add lines f through v and enter here. These are your total subtractions.	4		1,826.00	
5	Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 50. If less than zero, enter zero here. This is your South Carolina INCOME SUBJECT TO TAX.	5		24,084.00	
6	TAX: enter tax from SOUTH CAROLINA tax tables.	6	1,185.00		
7	TAX on Lump Sum Distribution (Attach SC4972).	7	0.00		
8	TAX on Active Trade or Business Income (Attach I-335).	8	00		
9	TAX on excess withdrawals from Catastrophe Savings Accounts.	9	00		
10	Add lines 6 through 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX.	10		1,185.00	
11	Child and Dependent Care (See instructions).	11	00		
12	Two Wage Earner Credit (See instructions).	12	00		
13	Other non-refundable credits. Attach SC1040TC and other state return(s).	13	0.00		
14	TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here.	14		00	
15	SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here.	15		1,185.00	

SCIA0112L 10/24/17

30752174



2017

PAYMENTS AND REFUNDABLE CREDITS

16	SC INCOME TAX WITHHELD (Attach W-2 or SC41).....	00	Other refundable credit(s):		
17	2017 estimated tax payments.....	00	22a Anhydrous Ammonia (Attach I-333).....	00	
18	Amount paid with extension.....	00	22b Milk Credit (Attach I-334) ..	00	
19	NR sale of real estate.....	0.00	22c Classroom Teacher Expenses (Attach I-360).....	00	
20	Other SC withholding (Attach Form 1099).....	00	22d Parental Refundable Credit (ECENC).....	00	
21	Tuition tax credit (Attach I-319).....	00	22 Total other refundable credit(s).....	00	
23	Add lines 16 through 22 and enter the total here.....		These are your TOTAL PAYMENTS	23	00
24	If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT.....			24	00
25	If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE.....			25	1,185.00
26	USE TAX due on internet, mail-order or out-of-state purchases.....	0.00			
Use tax is based on your county's sales tax rate. See instructions for more information. If you certify that no use tax is due, check here ☒					
27	Amount of line 24 to be credited to your 2018 Estimated Tax.....	00			
28	Total Contributions for Check-offs (Attach I-330).....	00			
29	Add lines 26 through 28 and enter the total here.....			29	00
30	If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the AMOUNT TO BE REFUNDED TO YOU (line 30a check box entry is required).....		REFUND	30	00
REFUND OPTIONS (subject to program limitations)					
30a Mark one refund choice: ☐ Direct Deposit (30b required) ☐ Debit Card* ☐ Paper Check *SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America					
30b Direct Deposit (for US Accounts Only) Type: ☐ Checking ☐ Savings					
Routing Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32					
Bank Account Number (BAN) 1-17 digits					
31	Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount.....			31	1,185.00
32	Late filing and/or late payment: Penalties Interest (See Instructions) Enter total here ..			32	00
33	Penalty for Underpayment of Estimated Tax (Attach SC2210) (See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax ☐			33	00
34	Add lines 31 through 33 and enter the AMOUNT YOU OWE here.....		BALANCE DUE	34	1,185.00

Pay electronically free of charge at MyDORWAY.dor.sc.gov with Visa, MasterCard or by Electronic Funds Withdrawal (EFW).

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.			
Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)	
Taxpayer's Email			
I authorize the Director of the SC Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Yes ☒ No ☐	Preparer's printed name R. Allen Graham EA
If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.			
Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed ☒
Firm name (or yours if self-employed) and address and Zip Code		PTIN	
Graham Tax & Accounting Services, LLC		P00256257	
Hilton Head Island, SC 29926		FEIN 75-3029964	
		Phone No. (843) 301-4373	

MAIL TO:	REFUNDS OR ZERO TAX
	BALANCE DUE

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
AMENDED INDIVIDUAL INCOME TAX

SC1040X(Rev. 6/30/15)
3083Fiscal year Ended _____ of _____, or CALENDAR YEAR **2017****PART I**

Your first name and Initial Eric		Last name De Weerd	Suffix	Check if Deceased ☐	► Tax Year 2017
Spouse's first name and Initial, if married filing jointly Danielle		Spouse's last name, if different		Check if Deceased ☐	Your Social Security number [REDACTED]
Mailing address (number and street, or P.O. Box) 4 McIntosh Rd		Apt No.	Area Code	Daytime telephone	Spouse's Social Security number [REDACTED]
City Hilton Head Isl, SC 29926		State	Zip	County code 07	Do not write in this space — OFFICE USE
Check if address is outside US ☐		Foreign country address including Postal code (see instructions)			

FILING STATUS: ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of Household ☐ Qualifying Widow(er)FEDERAL EXEMPTIONS: Number of exemptions on your federal return **4.****PART II**

Mail To: SC Department of Revenue,
Amended Individual Income Tax,
P.O. Box 101104, Columbia, SC 29211-0104

		A Original amount or as previously adjusted		B Net Change- amount of increase or (decrease) explain in Part V		C Correct Amount	
ATTACH HERE	Income and Adjustments	1	Federal taxable income SC1040	1	00	1	00
	2	Net South Carolina adjustment (SC1040 line 2 minus SC1040 line 4)	2	00	2	00	
	3	Modified South Carolina taxable income (line 1 plus or minus line 2); Nonresident — enter amount from Part IV, line 34 of this form	3	00	3	00	
	Tax	4	South Carolina Tax	4	00	4	00
	5	Other Taxes (See Instructions)	5	00	5	00	
	6	Total South Carolina Tax (add lines 4 through 5)	6	00	6	00	
	Credits	7	Child and Dependent Care Credit	7	00	7	00
	8	Two Wage Earner Credit	8	00	8	00	
	9	Other Non-Refundable Credits	9	00	9	00	
	10	Total Credits (add lines 7 through 9)	10	00	10	00	
ATTACH W2S IF APPLICABLE	Payments and Transfers	11	Balance: Subtract line 10 from line 6	11	0. 00	11	0. 00
	12	South Carolina tax withheld (from W-2 and/or 1099)	12	00	12	00	
	13	South Carolina estimated tax payments	13	00	13	00	
	14	Tuition Tax Credit and other refundable credits	14	00	14	00	
	15	Amount of tax paid with extension; original return; and any additional tax paid after original was filed	15		15	00	
	16	Total of line 12, column C through 15, column C	16		16	00	
	17	Net refund from original return	17		17	00	
	18	Balance: Subtract line 17 from line 16	18		18	00	
	19	Amount of Use Tax from internet, mail-order, or out-of-state purchases as recorded on original return	19		19	00	
	20	Transfer from original return for Estimated Tax and/or any contribution check-offs	20		20	00	
	21	Add line 19 and 20	21		21	00	
	22	Subtract line 21 from line 18 (net tax)	22		22	0. 00	

Complete and sign this form on Page 2.



Eric and Danielle De Weerd

Page 2

PART II

Refund	23	If line 22 is larger than line 11, column C, subtract and enter the difference (line 23a check box entry is required)	REFUND ▶	23		00
Refund Options (subject to program limitations)	23a	Mark one refund choice: ☐ Direct Deposit (23b required) ☐ Debit Card* ☐ Paper Check				
		*SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America				
	23b	Direct Deposit (for US Accounts Only) Type: ☐ Checking ☐ Savings				
		Routing Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32				
		Bank Account Number (BAN) 1-17 digits				
	24	If line 11, column C is larger than line 22, enter the difference.		24		00
Balance Due	25	Interest and penalty on tax due (from due date of original return)	▶	25		00
	26	TOTAL: Add lines 24 and 25 and enter here.	TOTAL BALANCE DUE ▶	26		00

PART III

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Please Sign Here

Your Signature _____ Date _____ Spouse's Signature (if filing jointly, BOTH must sign.) _____

I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes ☒ No ☐ Preparer's Printed Name **R. Allen Graham EA**

If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Paid Preparer's Use Only

Prepared by _____ Date _____ Address _____

75-3029964 (843) 301-4373 **Hilton Head Island, SC 29926**

PTIN or FEIN Phone Number City State Zip

PART IV — NONRESIDENT (It is best to make necessary corrections on a new Schedule NR before completing the nonresident section of the SC1040X).

- 27 Federal Adjusted Gross Income
- 28 SC Adjusted Gross Income
- 29 Corrected Proration (line 28, column 2 divided by line 27, column 2)
- 30 TOTAL Itemized (standard) Deductions and Exemptions (see instructions)
- 31 Allowable Itemized (standard) Deductions and Exemptions (multiply line 30, column 2 by line 29.)
- 32 Total SC Adjustments
- 33 Line 31 minus line 32, column 2
- 34 Modified South Carolina taxable income as corrected (line 28, column 2 less line 33, column 2) Enter results from column 2 to line 3 column C on front of SC1040X. Compute tax and enter on line 4 column C on front of SC1040X.

	(1) As Originally Reported	(2) Correct Amount
27		
28		
29		%
30		
31		
32		
33		
34		

PART V — EXPLANATION OF CHANGES Enter the line reference from PART II or PART IV for which you are reporting a change and give the reason for each change. Attach applicable documentation.

Failure to provide an explanation or supporting documentation will result in a delay in processing your return.

Explanation:

- Have you been advised that your original state return is being or will be audited by the SC Department of Revenue? ☐ Yes ☒ No
- Are you filing this amended return due to a federal adjustment? If yes, attach a copy of the federal Audit or adjustment ☐ Yes ☒ No

2017

South Carolina Statements

Page 1

Eric and Danielle De Weerd

6/20/18

04:41PM

Statement 1
Form SC 1040, Line v
Other Subtractions from Income

Rental and Royalty Income Depreciation Adjustment.....	Total	\$	1,826.
		\$	<u>1,826.</u>

CLIENT COPY

CLIENT COPY

SCIA0201L 11/07/17

1032



2018



SC DEPARTMENT OF REVENUE
INDIVIDUAL DECLARATION OF ESTIMATED TAX

SC1040ES
(Rev. 10/17/17)
3080

Your Social Security Number 	Spouse's Social Security Number (if joint) 	Composite Filer ☐	Mark Quarter with X (Required) <table><tr><td>☒ 1st Quarter Jan, Feb, March</td><td>☐ 2nd Quarter April, May, June</td></tr><tr><td>☐ 3rd Quarter July, Aug, Sep</td><td>☐ 4th Quarter Oct, Nov, Dec</td></tr></table>	☒ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June	☐ 3rd Quarter July, Aug, Sep	☐ 4th Quarter Oct, Nov, Dec
☒ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June						
☐ 3rd Quarter July, Aug, Sep	☐ 4th Quarter Oct, Nov, Dec						
Name and Address (include spouse's name if joint) ERIC DE WEERD DANIELLE DE WEERD 4 MCINTOSH RD HILTON HEAD ISL SC 29926			PAYMENT AMOUNT 580.00				

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0030

30801187

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3

CLIENT COPY

SCIA0202L 11/07/17

1032



2018



SC DEPARTMENT OF REVENUE
INDIVIDUAL DECLARATION OF ESTIMATED TAX

SC1040ES
(Rev. 10/17/17)
3080

Your Social Security Number 	Spouse's Social Security Number (if joint) 	Composite Filer ☐	Mark Quarter with X (Required) <table><tr><td>☐ 1st Quarter Jan, Feb, March</td><td>☒ 2nd Quarter April, May, June</td></tr><tr><td>☐ 3rd Quarter July, Aug, Sep</td><td>☐ 4th Quarter Oct, Nov, Dec</td></tr></table>		☐ 1st Quarter Jan, Feb, March	☒ 2nd Quarter April, May, June	☐ 3rd Quarter July, Aug, Sep	☐ 4th Quarter Oct, Nov, Dec
☐ 1st Quarter Jan, Feb, March	☒ 2nd Quarter April, May, June							
☐ 3rd Quarter July, Aug, Sep	☐ 4th Quarter Oct, Nov, Dec							
Name and Address (include spouse's name if joint) ERIC DE WEERD DANIELLE DE WEERD 4 MCINTOSH RD HILTON HEAD ISL SC 29926			PAYMENT AMOUNT 580.00					

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0030

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CLIENT COPY

SC1A0203L 11/07/17

1032



2018



SC DEPARTMENT OF REVENUE
INDIVIDUAL DECLARATION OF ESTIMATED TAX

SC1040ES
(Rev. 10/17/17)
3080

Your Social Security Number 	Spouse's Social Security Number (if joint) 	Composite Filer ☐	Mark Quarter with X (Required) <table><tr><td>☐ 1st Quarter Jan, Feb, March</td><td>☐ 2nd Quarter April, May, June</td></tr><tr><td>☒ 3rd Quarter July, Aug, Sep</td><td>☐ 4th Quarter Oct, Nov, Dec</td></tr></table>	☐ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June	☒ 3rd Quarter July, Aug, Sep	☐ 4th Quarter Oct, Nov, Dec
☐ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June						
☒ 3rd Quarter July, Aug, Sep	☐ 4th Quarter Oct, Nov, Dec						
Name and Address (include spouse's name if joint) ERIC DE WEERD DANIELLE DE WEERD 4 MCINTOSH RD HILTON HEAD ISL SC 29926			PAYMENT AMOUNT 580.00				

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0030

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7

CLIENT COPY

SCIA0204L 11/07/17

1032



2018



SC DEPARTMENT OF REVENUE
INDIVIDUAL DECLARATION OF ESTIMATED TAX

SC1040ES
(Rev. 10/17/17)
3080

Your Social Security Number 	Spouse's Social Security Number (if joint) 	Composite Filer ☐	Mark Quarter with X (Required) <table><tr><td>☐ 1st Quarter Jan, Feb, March</td><td>☐ 2nd Quarter April, May, June</td></tr><tr><td>☐ 3rd Quarter July, Aug, Sep</td><td>☒ 4th Quarter Oct, Nov, Dec</td></tr></table>	☐ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June	☐ 3rd Quarter July, Aug, Sep	☒ 4th Quarter Oct, Nov, Dec
☐ 1st Quarter Jan, Feb, March	☐ 2nd Quarter April, May, June						
☐ 3rd Quarter July, Aug, Sep	☒ 4th Quarter Oct, Nov, Dec						
Name and Address (include spouse's name if joint) ERIC DE WEERD DANIELLE DE WEERD 4 MCINTOSH RD HILTON HEAD ISL SC 29926			PAYMENT AMOUNT 580.00				

Mail this form with check or money order (include Social Security Number) payable to: SC Department of Revenue, Estimated Tax, Columbia SC 29214-0030

30801187

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2

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

Your first name and initial: **Eric** Last name: **De Weerd** Your social security number: [REDACTED]

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: **Danielle** Last name: **De Weerd** Spouse's social security number: [REDACTED]

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): **4 McIntosh Rd** Apt. no.: [REDACTED] 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. **Hilton Head Isl, SC 29926**

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
Kathryn	De Weerd	[REDACTED]	Daughter	☐	☒
Ryan J	De Weerd	[REDACTED]	Son	☐	☒
				☐	☐
				☐	☐

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: **88385** Date: **04-11-2019** Your occupation: **ADMIN**

Spouse's signature. If a joint return, both must sign. **22175** Date: **04-11-2019** Spouse's occupation: **HOUSEWIFE**

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [REDACTED]

If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [REDACTED]

Paid Preparer Use Only

Preparer's signature: **R. Allen Graham, EA** PTIN: **P00256257** Firm's EIN: **75-3029964** Check if: ☒ 3rd Party Designee

Preparer's name: **R. Allen Graham, EA** Phone no.: **843-301-4373** ☒ Self-employed

Firm's name: **Graham Tax & Accounting Services**

Firm's address: **200 Main Street Ste 102D, Hilton Head Island, SC 29926**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

Form 1040 (2018) Page **2**

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRAs, pensions, and annuities	4a	19,502
5a	Social security benefits	5a	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	32,383
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	19,325
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	0
11	a Tax (see inst.) (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐)	11	0
12	b Add any amount from Schedule 2 and check here	12	0
13	a Child tax credit/credit for other dependents b Add any amount from Schedule 3 & check here	13	0
14	Subtract line 12 from line 11. If zero or less, enter -0-	14	5,330
15	Other taxes. Attach Schedule 4	15	5,330
16	Total tax. Add lines 13 and 14	16	
17	Federal income tax withheld from Forms W-2 and 1099	17	
18	Refundable credits: a EIC (see inst.) 3,457 b Sch 8812 c Form 8863	18	3,457
19	Add any amount from Schedule 5	19	3,457
20a	Add lines 16 and 17. These are your total payments	20a	3,457
21	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	21	
22	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here	22	
23	Routing number	23	
24	Account number	24	
25	Amount of line 19 you want applied to your 2019 estimated tax	25	
26	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	26	1,873
27	Estimated tax penalty (see instructions)	27	

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**

Your social security number

Eric & Danielle De Weerd		[REDACTED]	
Additional Income	1-9b	Reserved	1-9b
	10	Taxable refunds, credits, or offsets of state and local income taxes	10
	11	Alimony received	11
	12	Business income or (loss). Attach Schedule C or C-EZ	12
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	13
	14	Other gains or (losses). Attach Form 4797	14
	15a	Reserved	15b
	16a	Reserved	16b
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17
	18	Farm income or (loss). Attach Schedule F	18
	19	Unemployment compensation	19
	20a	Reserved	20b
	21	Other income. List type and amount ▶	21
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22
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	Tuition and fees. Attach Form 8917	34
	35	Reserved	35
	36	Add lines 23 through 35	36

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

Schedule 1 (Form 1040) 2018

EEA

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on Form 1040

Other Taxes

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **04**

Your social security number

Eric & Danielle De Weerd

Other Taxes	57	Self-employment tax. Attach Schedule SE	57	5,330
	58	Unreported social security and Medicare tax from: Form a ☐ 4137 b ☐ 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	59	
	60a	Household employment taxes. Attach Schedule H	60a	
	b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions)	61	
	62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	62	
	63	Section 965 net tax liability installment from Form 965-A 63		
64	Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14	64	5,330	

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

Schedule 4 (Form 1040) 2018

EEA

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018

Attachment
Sequence No. **09**

Name of proprietor Eric De Weerd		Social security number (SSN) XXXXXXXXXX
A Principal business or profession, including product or service (see instructions) Transport / Maint		B Enter code from instructions ► 999999
C Business name. If no separate business name, leave blank. KaRy Holdings LLC		D Employer ID number (EIN) (see instr.) 46-0821019
E Business address (including suite or room no.) ► 4 McIntosh Rd City, town or post office, state, and ZIP code Hilton Head Isl, SC 29926		
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . . .		☒ Yes ☐ No
H If you started or acquired this business during 2018, check here . . .		☒ Yes ☐ No
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . .		☐ Yes ☒ No
J If "Yes," did you or will you file required Forms 1099? . . .		☐ Yes ☒ No

Part I Income	
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . .	1 224,467
2 Returns and allowances . . .	2 4,995
3 Subtract line 2 from line 1 . . .	3 219,472
4 Cost of goods sold (from line 42) . . .	4
5 Gross profit. Subtract line 4 from line 3 . . .	5 219,472
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . .	6 9,207
7 Gross income. Add lines 5 and 6 . . .	7 228,679

Part II Expenses. Enter expenses for business use of your home only on line 30.	
8 Advertising . . .	8 36,084
9 Car and truck expenses (see instructions) . . .	9
10 Commissions and fees . . .	10
11 Contract labor (see instructions) . . .	11 28,586
12 Depletion . . .	12
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . .	13
14 Employee benefit programs (other than on line 19) . . .	14
15 Insurance (other than health) . . .	15 3,891
16 Interest (see instructions):	
a Mortgage (paid to banks, etc.) . . .	16a
b Other . . .	16b
17 Legal and professional services . . .	17 8,376
18 Office expense (see instructions) . . .	18 3,565
19 Pension and profit-sharing plans . . .	19
20 Rent or lease (see instructions):	
a Vehicles, machinery, and equipment . . .	20a 11,130
b Other business property . . .	20b 27,851
21 Repairs and maintenance . . .	21 6,758
22 Supplies (not included in Part III) . . .	22 19,732
23 Taxes and licenses . . .	23
24 Travel and meals:	
a Travel . . .	24a 7,906
b Deductible meals (see instructions) . . .	24b
25 Utilities . . .	25 9,152
26 Wages (less employment credits) . . .	26
27a Other expenses (from line 48) . . .	27a 27,928
b Reserved for future use . . .	27b
28 Total expenses before expenses for business use of home. Add lines 8 through 27a . . .	28 190,959
29 Tentative profit or (loss). Subtract line 28 from line 7 . . .	29 37,720
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . .	30
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31 37,720
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2018

EEA

Name(s)

SSN

Eric De Weerd

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶	
44	Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:	
a	Business	b Commuting (see instructions)
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47a	Do you have evidence to support your deduction?	☐ Yes ☐ No
b	If "Yes," is the evidence written?	☐ Yes ☐ No

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

Uniforms	2,125
Telephone	4,511
License & Testing	1,505
Dues & Subscriptions	5,129
Computer & Internet	4,302
Bank Service Charges	1,271
Auto & Gas	7,571
Tolls	1,514
48 Total other expenses. Enter here and on line 27a	48 27,928

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

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

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2018

Attachment
Sequence No. **12**

Name(s) shown on return

Eric & Danielle De Weerd

Your social security number

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked	48,296	64,272		(15,976)
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2				15 (15,976)

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

Schedule D (Form 1040) 2018

EEA

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	(15,976)
• If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of: • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 	21	(3,000)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). ☒ No. Complete the rest of Form 1040 or Form 1040NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

Eric & Danielle De Weerd

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

☒ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	101 Woodhaven (1099-A)	05-24-2006	05-05-2018	48,296	64,272			(15,976)
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				48,296	64,272		(15,976)

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE E
(Form 1040)

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

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**

Your social security number

Eric & Danielle De Weerd

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) ☐ Yes ☒ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)				
A	101 Woodhaven, Hilton Head Island, SC 29926				
B					
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	2		0	0	☐
B					☐
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			
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			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18	2,337		
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	2,337		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	(2,337)		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(2,337)		
23a Total of all amounts reported on line 3 for all rental properties	23a	0		
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	0		
d Total of all amounts reported on line 18 for all properties	23d	2,337		
e Total of all amounts reported on line 20 for all properties	23e	2,337		
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	(2,337)		
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	(2,337)		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2018

EEA

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **17**

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

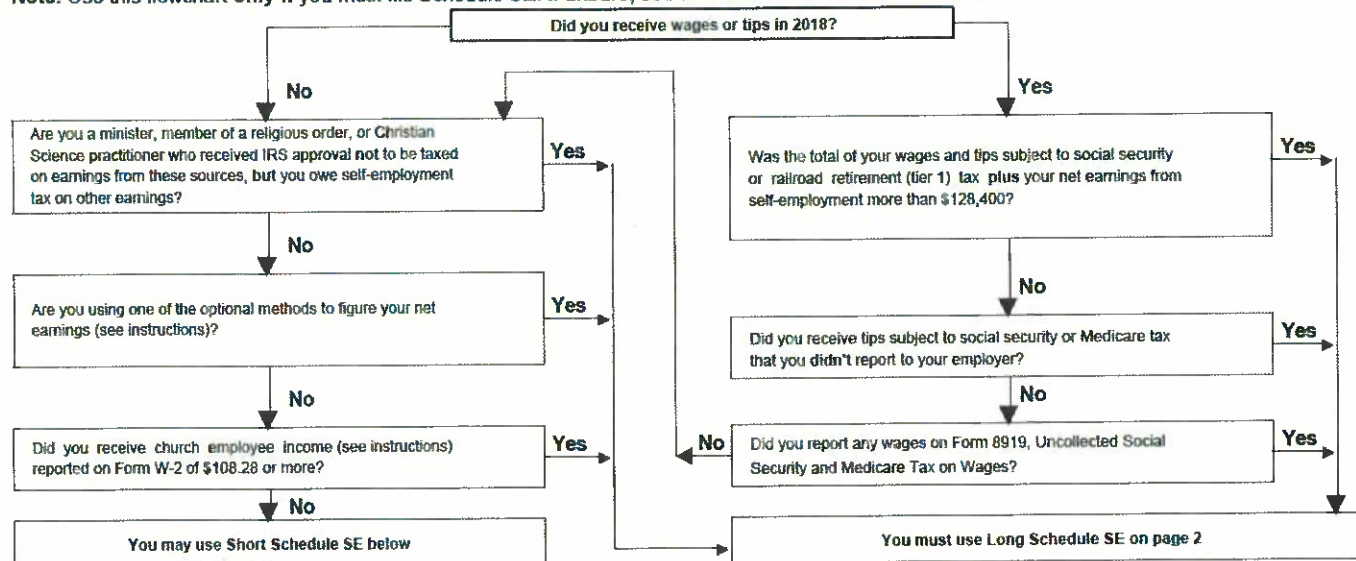
Eric De Weerd

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.

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 AH	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	37,720
3 Combine lines 1a, 1b, and 2	3	37,720
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't 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	34,834
5 Self-employment tax. If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55	5	5,330
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27	6	2,665

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

Schedule SE (Form 1040) 2018

EEA

SCHEDULE EIC
(Form 1040)

Earned Income Credit
Qualifying Child Information

OMB No. 1545-0074

2018

Department of the Treasury
Internal Revenue Service (99)

► Complete and attach to Form 1040 only if you have a qualifying child.

► Go to www.irs.gov/ScheduleEIC for the latest information.

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

Eric & Danielle De Weerd

Before you begin:

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

CAUTION!

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

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	Kathryn	De Weerd	Ryan J	De Weerd		
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.						
3 Child's year of birth	Year <u>2009</u> If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.		Year <u>2011</u> If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.		Year _____ If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	
4a Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?	☐ Yes.	☐ No.	☐ Yes.	☐ No.	☐ Yes.	☐ No.
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
b Was the child permanently and totally disabled during any part of 2018?	☐ Yes.	☐ No.	☐ Yes.	☐ No.	☐ Yes.	☐ No.
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	DAUGHTER		SON			
6 Number of months child lived with you in the United States during 2018 • If the child lived with you for more than half of 2018 but less than 7 months, enter "7." • If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."	<u>12</u> months Do not enter more than 12 months.		<u>12</u> months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.	

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

Schedule EIC (Form 1040) 2018

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

2018Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Eric & Danielle De Weerd

Taxpayer identification number

Enter preparer's name and PTIN

R. Allen Graham, EA**P00256257****Part I Due Diligence Requirements**

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

EIC	CTC/ ACTC/ODC	AOTC	HOH
-----	------------------	------	-----

☒	☐	☐	☐
-------------------------------------	--------------------------	--------------------------	--------------------------

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

☒ Yes	☐ No
---	-----------------------------

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

☒ Yes	☐ No	☐ N/A
---	-----------------------------	------------------------------

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

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

- Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed

☒ Yes	☐ No
---	-----------------------------

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

☐ Yes	☒ No
------------------------------	--

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

☒ Yes	☐ No
---	-----------------------------

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

☒ Yes	☐ No
---	-----------------------------

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

☒ Yes	☐ No
---	-----------------------------

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

School Records

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

☒ Yes	☐ No
---	-----------------------------

7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?

(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) . . .

☒ Yes	☐ No	☐ N/A
---	-----------------------------	------------------------------

a Did you complete the required recertification Form 8862?

☐ Yes	☐ No	☐ N/A
------------------------------	-----------------------------	------------------------------

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

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

Form 8867 (2018)

EEA

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

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

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

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

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

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

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

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

Part VI Eligibility Certification

- You 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?	☒ Yes ☐ No
---	---

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

▶ Attach this form to your income tax return.

▶ Go to www.irs.gov/Form982 for instructions and the latest information.

OMB No. 1545-0046

Attachment
Sequence No. 94

Name shown on return

Identifying number

Eric & Danielle De Weerd

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 (Caution: See instructions before checking this box if debt was discharged after 2017.) ☐
- 2 Total amount of discharged indebtedness excluded from gross income 2 48,296
- 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:

- 4 For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property 4 48,296
- 5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property 5
- 6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge 6
- 7 Applied to reduce any general business credit carryover to or from the tax year of the discharge 7
- 8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge 8
- 9 Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge 9
- 10a Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. DO NOT use in the case of discharge of qualified farm indebtedness 10a 48,296
- b Applied to reduce the basis of your principal residence. Enter amount here ONLY if line 1e is checked 10b
- 11 For a discharge of qualified farm indebtedness applied to reduce the basis of:
- a Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5 11a
- b Land used or held for use in a trade or business of farming 11b
- c Other property used or held for use in a trade or business or for the production of income 11c
- 12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge 12
- 13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge 13

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.

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2018

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Eric & Danielle De Weerd

101 Woodhaven

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	
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	
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	2,337

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	
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		

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

(a) Class life	(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
20a 12-year			12 yrs.		S/L	
b 30-year			30 yrs.	MM	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	2,337
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2018)

EIC Due Diligence Assistant

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric & Danielle De Weerd

Part I All Taxpayers

1 Enter preparer's name and PTIN ▶ R. Allen Graham, EA P00256257

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 and 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 2018?

☒ 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 \$3,450?

☐ 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 2018? If the taxpayer's filing status is married filing jointly, check "No."

☐ 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.

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date

10-28-2021

EIC Due Diligence Assistant

(Keep for your records)

2018

Tax ID Number

Name(s) as shown on return

Eric & Danielle De Weerd

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 2018?
If "No" and the child filed a return for any reason other than to claim a refund, the child is not the taxpayer's qualifying child.
- 11** Did the child live with the taxpayer in the United States for over half of 2018? . . .
- 12** Was the child (at the end of 2018) -
• 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.
- 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 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?
▶ 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 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.
- 14** Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes?
▶ 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, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). If you checked "Yes" on line 14, continue.
- 15** If the 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?
- 16** Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2018?
▶ 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.

Child 1	Child 2	Child 3
Kathryn De Weerd	Ryan J De Weerd	
☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
☐ Yes ☒ No	☐ Yes ☒ No	☐ Yes ☐ No
☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know
☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☐ No
☐ Yes ☐ No ☒ Does not apply	☐ Yes ☐ No ☒ Does not apply	☐ Yes ☐ No ☐ Does not apply
☒ Yes ☐ No		

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		
		10-28-2021	

EIC Due Diligence Assistant

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric & Danielle De Weerd

Part III Taxpayers Without a Qualifying Child

17 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.) ▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue. 18 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2018? ▶ If you checked "No" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue. 19 Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2018? If the taxpayer's filing status is married filing jointly, check "No". ▶ If you checked "Yes" on line 19, stop; the taxpayer cannot take the EIC. Otherwise, continue. 20 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2018? ▶ If you checked "No" on line 20, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 20, 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.	☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes ☐ No
--	---

Part IV Documents Provided to You

- 21** 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)

- | | |
|---|--|
| <p>☐ a No qualifying child</p> <p>☒ b School records or statement</p> <p>☐ c Landlord or property management statement</p> <p>☐ d Healthcare provider statement</p> <p>☐ e Medical records</p> <p>☐ f Childcare provider records</p> <p>☐ g Placement agency statement</p> <p>☐ h Social services records or statement</p> | <p>☐ i Place of worship statement</p> <p>☐ j Indian tribal official statement</p> <p>☐ k Employer statement</p> <p>☐ l Other (specify) ▼</p> <p>_____</p> <p>_____</p> <p>☐ m Did not rely on any documents, but made notes in file</p> <p>☐ n Did not rely on any documents</p> |
|---|--|

Disability of Qualifying Child(ren)

- | | |
|---|---|
| <p>☒ o No disabled child</p> <p>☐ p Doctor statement</p> <p>☐ q Other healthcare provider statement</p> <p>☐ r Social services agency or program statement</p> | <p>☐ s Other (specify) ▼</p> <p>_____</p> <p>_____</p> <p>☐ t Did not rely on any documents, but made notes in file</p> <p>☐ u Did not rely on any documents</p> |
|---|---|

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date		
	10-28-2021		

Due Diligence

(Keep for your records)

2018

Tax ID Number

Name(s) as shown on return

Eric & Danielle De Weerd

Age - Qualifying Child (complete only if qualifying child is over age 18)

For children over age 18 who are students or permanently and totally disabled, the following additional information and documentation should be available:

	Child 1	Child 2	Child 3
1. Children who are students	☐ Not a student	☐ Not a student	☐ Not a student
a. What school does the child attend?	Child 1 _____ Child 2 _____ Child 3 _____		
b. Can you provide documentation showing that the child was a full-time student for at least 5 months? The school records need to show the dates of attendance. The months don't have to be consecutive	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
2. Children with a permanent and total disability	☐ Not disabled	☐ Not disabled	☐ Not disabled
a. What type of disability does the child have?	Child 1 _____ Child 2 _____ Child 3 _____		
b. Does the child receive SSI or other disability payments?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
c. Do you have a letter from the child's doctor, other healthcare provider, or any social service program or agency verifying that the child is permanently and totally disabled?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

Relationship - Qualifying Child (complete only if relationship is other than son or daughter)

For relationships with children other than son or daughter, the following additional information and documentation should be available:

	Child 1	Child 2	Child 3
1. If the biological parent is NOT living with the child, where is the parent?	Mother _____ Father _____		
2. Adopted children:			
a. Is the adoption final or pending?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
b. If the adoption is pending, do you have a letter from an authorized adoption agency?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
3. Foster children:			
a. Do you have a letter from the authorized placement agency or applicable court document?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
4. Brother, sister, niece, nephew, grandchild, great-grandchild:			
a. Can you provide a birth certificate that verifies your relationship to the child?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
5. Stepchildren or descendant of them, step-grandchildren, step-great-grandchildren:			
a. Can you provide a birth certificate & marriage certificate verifying the relationship to the child?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

Residency - Qualifying Child

Can you provide any of the following documentation to prove that your child lived with you for more than half of the year? More than one type of documentation may be required by the IRS.

Child 1	Child 2	Child 3
☐ School records	☐ School records	☐ School records
☐ Medical records	☐ Medical records	☐ Medical records
☐ Letter*	☐ Letter*	☐ Letter*
☐ Social service records	☐ Social service records	☐ Social service records
☐ Daycare records	☐ Daycare records	☐ Daycare records
Daycare provider	Daycare provider	Daycare provider

*The letter must be on official letterhead from one of the following: school, medical provider, social service agency, place of worship, or other acceptable entity. The letter must include the name of the child, name of the child's parent or guardian, child's address, and dates during the year child lived with taxpayer.

Adjusted Gross Income - Qualifying Child

For tax years beginning after December 31, 2017 a taxpayer other than the parents of a qualifying child can claim the child, but only if the adjusted gross income (AGI) of the taxpayer is higher than the AGI of any parent of the child. If you are not a parent of the qualifying child, is your AGI higher than any parent of the child?

	Child 1	Child 2	Child 3
	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	
Paid preparer's signature	Date		
10-28-2021			

Due Diligence

(Keep for your records)

2018

Tax ID Number

Name(s) as shown on return

Eric & Danielle De Weerd

Income

Does the income appear to be sufficient to support the taxpayer and qualifying children?

If "No," some additional inquiries might be needed ☒ Yes ☐ No

Taxpayers with self-employment income:

☐ Not applicable

1. How long have you owned your business? 12 Months

2. Can you provide any documentation to substantiate your business?

- | | |
|---|--|
| ☒ Business cards | ☐ Business/occupational license (if required) |
| ☐ Business stationary | ☐ Other tax returns (sales/excise, employment, etc.) |
| ☐ Receipts or receipt book (with company header) | ☐ Advertisements (newspaper, flyer, yellow pages, etc.) |
- Other (list any other documentation you can provide to substantiate your business):

3. Who maintains the business records? Tax Payer

4. Do you maintain separate banking accounts for personal and business transactions? ☒ Yes ☐ No

a. If "Yes," what form of records were provided?

b. If "No," how do you differentiate between personal and business transactions and monetary assets?

5. Were satisfactory records of income and expense provided? ☒ Yes ☐ No

a. If "Yes," in what form were these records provided?

- | | |
|--|---|
| ☒ Accounting records | ☐ Car/truck expenses |
| ☐ Paid invoices/receipts | ☐ Ledgers |
| ☐ Log books | ☐ Business bank accounts |
| ☐ Computer records | |

Other (list any other forms of documentation you can provide to support your business):

b. If "No," how did you determine:

The amount of income?

The amount of expense?

6. Form 1099-MISC:

a. Do you have any Forms 1099-MISC to support the income? ☐ Yes ☒ No

b. If not, is it reasonable that the business type would not receive Form 1099-MISC? ☒ Yes ☐ No

7. Are the expenses consistent with the type of business? ☒ Yes ☐ No

8. Are the amounts of expense reasonable? ☒ Yes ☐ No

9. Are any expenses that are typical for this type of business missing? ☐ Yes ☒ No

10. List any other information you can provide related to your business:

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date

10-28-2021

Due Diligence - Notes

(Keep for your records)

2018

Tax ID Number

Name(s) as shown on return

Eric & Danielle De Weerd

Use the notes fields below to document any additional inquiries made by the tax return preparer to help determine if the information furnished by the taxpayer is complete and correct.

Date of interview

10-01-2019

Name of taxpayer interviewed

Eric De Weerd

Taxpayer interviewed by

Preparer

Note: Personally Known

Note:

Note:

Note:

Your signature

Date

Spouse's signature. If joint return, BOTH must sign.

Date

Paid preparer's signature

Date

10-28-2021

Department of the Treasury
Internal Revenue Service

► Return completed Form 8879 to your ERO. (Don't send to the IRS.)
 ► Go to www.irs.gov/Form8879 for the latest information.

2018Submission Identification Number (SID) **5772632019287ua4amks**

Taxpayer's name

Eric De Weerd

Social security number

Spouse's name

Danielle De Weerd

Spouse's social security number

Part I Tax Return Information - Tax Year Ending December 31, 2018 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	19,325
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	5,330
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	1,873

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund, if applicable. I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize Graham Tax & Accounting Ser to enter or generate my PIN 88385
 ERO firm name Enter five digits, but don't enter all zeros
 as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ►

Date ►

Spouse's PIN: check one box only

☒ I authorize Graham Tax & Accounting Ser to enter or generate my PIN 22175
 ERO firm name Enter five digits, but don't enter all zeros
 as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ►

Date ►

Practitioner PIN Method Returns Only - continue below**Part III Certification and Authentication - Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

577263-63077

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub.1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► R. Allen Graham, EADate ► 10-28-2021

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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

Form 8879 (2018)

EEA

1040

Overflow Statement

2018
Page 1

Name(s) as shown on return

Your Social Security Number

Eric & Danielle De Weerd

Schedule C, Line 1 - Gross Receipts

Description	Amount
Services	\$ 217,982
Fogging	1,250
Products	3,738
Uncategorized Income	1,497
Total:	\$ 224,467

Schedule C, Line 2 - Returns and Allowances

Description	Amount
Refunds	\$ 4,995
Total:	\$ 4,995

Schedule C, Line 6 - Other Income

Description	Amount
Insurance Reimbursement	\$ 9,207
Total:	\$ 9,207

Schedule C, Line 11 - Contract Labor

Description	Amount
Outside Contractors	\$ 28,586
Total:	\$ 28,586

Schedule C, Line 18 - Office Expense

Description	Amount
Office Supplies	\$ 3,565
Total:	\$ 3,565

Schedule C, Line 20 - Rent - Vehicle, Machinery

Description	Amount
Truck Rentals	\$ 3,081
Vehicle Lease	8,049
Total:	\$ 11,130

1040

Overflow Statement

2018
Page 2

Name(s) as shown on return

Your Social Security Number

Eric & Danielle De Weerd

Schedule C, Line 20 - Rent - Other

Description	Amount
Warehousing	\$ 27,851
Total:	\$ 27,851

Schedule C, Line 22 - Supplies

Description	Amount
Parts & Supplies	\$ 19,732
Total:	\$ 19,732

Estimated Tax Worksheet for Next Year

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric & Danielle De Weerd

1. Wages	1.	
2. Interest and Dividend income	2.	
3. Capital gain income	3.	
4. Taxable IRA/Pension income	4.	
5. Taxable Social Security income	5.	
6. Business income	6.	
7. Other income	7.	
8. Total income (add lines 1 thru 7)	8.	
9. Adjustments to income	9.	
10. Adjusted gross income (subtract line 9 from line 8)	10.	
11a. Itemized deductions	11a.	
11b. Standard deduction	11b.	
12. Taxable income (subtract the larger of line 11a or 11b from line 10)	12.	
13. Estimated Section 199A deduction for qualified trade or business income	13.	
14. Projected taxable income (subtract line 13 from line 12)	14.	
15. Projected Tax	15.	
16. Alternative Minimum Tax	16.	
17. Total tax	17.	
18a. Child Tax Credit and Other Dependent Credit	18a.	
18b. Other projected Credits	18b.	
18c. Total projected credits	18c.	
19. Subtract line 18d from line 17	19.	
20. Projected SE Tax - Taxpayer	20.	
21. Projected SE Tax - Spouse	21.	
22. Other taxes	22.	
23a. Add lines 19 through 22	23a.	
b. Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and refundable credit from Form 8885	23b.	
c. Total 2019 estimated tax. Subtract line 23b from line 23a. If zero or less enter -0-	23c.	
24a. Multiply line 23c by 90% (66 2/3% for farmers and fishermen)	24a.	
b. Required annual payment based on prior year's tax (see instructions)	24b.	1,873
c. Required annual payment to avoid a penalty. Enter the smaller of line 24a or 24b	24c.	1,873
25. Projected Withholding	25.	
26. Projected Net Tax (subtract line 25 from line 24c)	26.	1,873

Estimates will be computed on \$1,873. This is line 26.

Use screen ETA to provide accurate estimates of next year's income, deductions, and credits. If screen ETA is used, lines 1-24a of this worksheet will be autofilled.

Earned Income Credit Worksheet - Form 1040, line 17a

(Keep for your records)

2018

Tax ID Number

Name(s) as shown on return

Eric & Danielle De Weerd

1. Enter the amount from Form 1040, line 1 plus any nontaxable combat pay elected to be included in earned income 1. _____
2. If you received a taxable scholarship or fellowship grant that was not reported on a W-2 form, enter that amount here; plus any amounts received for work performed while an inmate in a penal institution; plus any amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan plus any Medicare waiver payment you exclude from income under Notice 2014-7 2. _____
3. Subtract line 2 from line 1 3. _____
4. If you were self-employed or used Schedule C or C-EZ as a statutory employee, enter the amount from Worksheet B, line 4 4. 35,055
5. Add lines 3 and 4 5. 35,055
6. Look up the amount on line 5 above in the EIC Table right after Worksheet B in the instructions to find your credit. Enter the credit here. If line 6 is zero, stop. You cannot take the credit. Enter "No" directly to the left of Form 1040, line 17 6. 3,457
7. Enter your AGI or Form 1040, line 7 7. 19,325
8. Is line 7 less than -
 - \$8,500 if you do not have a qualifying child? (\$14,200 if married filing joint)
 - \$18,700 if you have at least one qualifying child? (\$24,350 if married filing joint)
 - ☒ Yes. Go to line 9 now.
 - ☐ No. Look up the amount on line 7 above in the EIC Table to find your credit. Enter the credit here 8. _____
9. Earned income credit.
 - If you checked "Yes" on line 8, enter the amount from line 6.
 - If you checked "No" on line 8, enter the smaller of line 6 or line 8 9. 3,457

For additional information on the EIC calculation see the form instructions or IRS Publication 596.

**Worksheet B
Form 1040**

Earned Income Credit (EIC)-Line 17a

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric De Weerd

Use this worksheet if you answered "Yes" to Step 5, question 2.

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include **your spouse's amounts**, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

**Self-Employed,
Members of the
Clergy, and
People With
Church
Employee
Income Filing
Schedule SE**

1a. Enter the **amount** from Schedule SE, Section A, line 3, or
Section B, line 3, **whichever applies**.

1a 37,720

b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.

+ 1b

c. Combine lines 1a and 1b.

= 1c 37,720

d. Enter the **amount** from Schedule SE, Section A, line 6, or
Section B, line 13, **whichever applies**.

- 1d 2,665

e. Subtract line 1d from 1c.

= 1e 35,055

Part 2

**Self-Employed
NOT Required
To File
Schedule SE**

For example, your
net earnings from
self-employment
were less than \$400.

2. Do **not** include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount **exempt** from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 34, and from
farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.

2a

b. Enter any 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*.

+ 2b

c. Combine lines 2a and 2b.

= 2c

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

**Statutory
Employees
Filing Schedule
C or C-EZ**

3. Enter the **amount** from Schedule C, line 1, or Schedule C-EZ, line 1, that
you are filing as a **statutory employee**.

3

Part 4

**All Filers Using
Worksheet B**

4. Combine lines 1e, 2c, and 3. **This is your total self-employed income.**

4 35,055

Need more information or forms? Visit **IRS.gov**.

**Modified Adjusted Gross Income (MAGI)
Form 8582, Line 7**

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric & Danielle De Weerd

	Regular tax	Alt Min Tax
Income		
Wages		
Interest income before Series EE bond exclusion		
Dividend income		
Taxable state and local refunds		
Alimony received	37,720	37,720
Nonpassive business income or (loss)	(3,000)	(3,000)
Schedule D and Form 4797		
Taxable IRA distributions		
Taxable pensions and annuities		
Nonpassive partnership income or (loss) (including overall PTP gains and sold PTP losses)		
Nonpassive S corporation income or (loss)		
Nonpassive estate and trust income or (loss)		
Real Estate Mortgage Investment Conduits (REMICs)		
Royalty Income	(2,337)	(2,337)
Net rental real estate gains for a real estate professional or non-passive rental		
Overall loss from the entire disposition of a passive activity		
Nonpassive farm income or (loss)		
Unemployment compensation		
Other income		
Total income	32,383	32,383
Adjustments		
Educator expenses		
Certain business expenses of reservists, performing artists, and fee-based government officials		
Health savings account deduction		
Moving expenses		
Self-employed SEP, SIMPLE, and qualified plans	10,393	10,393
Self-employed health insurance deduction		
Penalty on early withdrawal of savings		
Alimony paid		
Other adjustments		
Total adjustments	10,393	10,393
Subtract total adjustments from total income	21,990	21,990
MAGI adjustment from input screen E2		
Modified adjusted gross income	21,990	21,990

Child Tax Credit and Credit for Other
Dependents Worksheet

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric & Danielle De Weerd

Before you begin: • Figure the amount of any credits you are claiming on Form 5695, Part II, line 30*;
Form 8910; Form 8936; or Schedule R.

*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2018.

Part 1

1. Number of qualifying children under 17 with the required social security number:
0 x \$2,000. Enter the result 1. _____
2. Number of other dependents, including qualifying children who are not under 17 or
who do not have the required social security number: 2 x \$500. Enter the result 2. 1,000
Caution: Don't include yourself, your spouse, or anyone who is not a U.S. citizen,
U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.
3. Add lines 1 and 2 3. 1,000
4. Enter the amount from Form 1040, line 7, or Form 1040NR, line 35 4. 19,325
5. **1040 Filers.** Enter the total of any -
 - Exclusion of income from Puerto Rico, and
 - Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18;
and Form 4563, line 15.**1040NR Filers.** Enter -0-. 5. _____
6. Add lines 4 and 5. Enter the total 6. 19,325
7. Enter the amount shown below for your filing status.
 - Married filing jointly - \$400,000
 - All other filing statuses - \$200,000..... 7. 400,000
8. Is the amount on line 6 more than the amount on line 7?
☒ **No.** Leave line 8 blank. Enter -0- on line 9.
☐ **Yes.** Subtract line 7 from line 6 8. _____
If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000.
For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.
9. Multiply the amount on line 8 by 5% (.05). Enter the result 9. 0
10. Is the amount on line 3 more than the amount on line 9?
☐ **No. STOP**
You cannot take the child tax credit or credit for other dependents on Form 1040, line 12a, or Form
1040NR, line 49. You also cannot take the additional child tax credit on Form 1040, line 17b, or Form
1040NR, line 64. Complete the rest of your Form 1040 or Form 1040NR.
☒ **Yes.** Subtract line 9 from line 3. Enter the result 10. 1,000
Go to Part 2 on the next page.

Child Tax Credit and Credit for Other
Dependents Worksheet

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric & Danielle De Weerd

Before you begin Part 2: Figure the amount of any credits you are claiming on Form 5695, Part II, line 30;
Form 8910; Form 8936; or Schedule R.

Part 2

11. Enter the amount from Form 1040, line 11 or Form 1040NR, line 45 11. 0

12. Add the following amounts from:

Form 1040	or	Form 1040NR	
Schedule 3, Line 48		Line 46	+
Schedule 3, Line 49		Line 47	+
Schedule 3, Line 50			+
Schedule 3, Line 51		Line 48	+
Form 5695, line 30			+
Form 8910, line 15			+
Form 8936, line 23			+
Schedule R, line 22			+

Enter the total. 12. _____

13. Subtract line 12 from line 11 13. _____

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

☒ No. Enter -0-.☐ Yes. If you are filing Form 2555 or 2555-EZ, enter -0-.Otherwise, complete the Line 14 Worksheet, later, to figure
the amount to enter here.

14. _____

15. Subtract line 14 from line 13. Enter the result 15. 0

16. Is the amount on line 10 of this worksheet more than the amount on line 15?

☐ No. Enter the amount from line 10.☒ Yes. Enter the amount from line 15.

See the TIP below.

This is your child tax
credit and credit for
other dependents.

16. 0

Enter this amount on
Form 1040, line 12a, or
Form 1040NR, line 49.

TIP

You may be able to take the additional child tax credit on
Form 1040, line 17b, or Form 1040NR, line 64, only if you
answered "Yes" on line 16 and line 1 is more than zero.

• First, complete your Form 1040 through line 17a (also
complete Schedule 5, line 72) or Form 1040NR through
line 63 (also, complete line 67).

• Then, use Schedule 8812 to figure any
additional child tax credit.

2018 Qualified Business Income Deduction Simplified Worksheet

Form 1040/1041

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric & Danielle De Weerd

Before you begin: This worksheet is for taxpayers who:

- Have qualified business income, REIT dividends, or PTP income.
- Are not a patron in a specified agricultural or horticultural cooperative.
- Have taxable income of \$157,500 or less (\$315,000 or less if married filing jointly).

1.	(a) Trade or business name	(b) Employer identification number	(c) Qualified business income or (loss)
i.	Schedule C: KaRy Holdings, LLC	46-0821019	24,662
ii.			
iii.			
iv.			

2. Total qualified business income or (loss). Add the amounts in 1i through 1iv, column 1(c) 2. 24,662
- Note.** If reporting qualified business income or (loss) from more than four trades or businesses, see the instructions for line 2 of this worksheet.
3. Qualified business loss carryforward from the prior year 3. _____
4. Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- 4. 24,662
5. Qualified business income component. Multiply line 4 by 20% (0.20) 5. 4,932
6. Qualified REIT dividends and PTP income or (loss) 6. 0
7. Qualified REIT dividends and PTP loss carryforward from the prior year 7. (_____)
8. Total qualified REIT dividends and PTP income. Add lines 6 and 7. If zero or less, enter -0- 8. 0
9. REIT and PTP component. Multiply line 8 by 20% (0.20) 9. _____
10. Qualified business income deduction before the income limitation. Add lines 5 and 9 10. 4,932
- a. Enter amount from Form 1040, line 7 a. 19,325
- b. Enter amount from Form 1040, line 8 b. 24,000
11. Taxable income before qualified business income deduction. Subtract line b from line a. If filing with Form 1041, enter amount from Form 1041, line 22. 11. (4,675)
12. Net capital gain (see instructions) 12. 0
13. Subtract line 12 from line 11. If zero or less, enter -0- 13. 0
14. Income limitation. Multiply line 13 by 20% (0.20) 14. 0
15. Qualified business income deduction. Enter the smaller of line 10 or line 14 15. 0
16. Total qualified business loss carryforward. Add lines 2 and 3. If more than zero, enter -0- 16. (0)
17. Total qualified REIT dividends and PTP loss carryforward. Add lines 6 and 7. If more than zero, enter -0- 17. (0)

QBI Explanation Worksheet

Form 1040

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Eric & Danielle De Weerd

Name of business activity

Schedule C: KaRy Holdings, LLC

1. Gain or loss per form or schedule	37,720
2. Pre-2018 loss suspended for basis limitation allowed in current year	_____
3. Pre-2018 at-risk carryover allowed in current year	_____
4. Pre-2018 passive loss carryover allowed in current year	_____
5. Ordinary gain (loss) from Form 4797	(_____)
6. Unreimbursed partnership expenses, including Section 179	(2,665)
7. Deductible part of self-employment tax.	(_____)
8. Self-employed SEP, SIMPLE, and qualified plans	(_____)
9. Self-employed health insurance deduction	(10,393)
10. Combine all amounts shown above. This is the qualified business income (QBI) for this activity. enter this amount on line 1 of the Simplified QBI worksheet, or on line 2 of the Complex QBI worksheet	24,662

Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.

1024



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

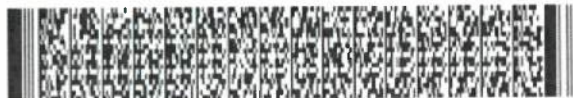
2018 INDIVIDUAL INCOME TAX RETURN

dor.sc.gov

SC1040

(Rev. 10/23/18)
3075

Your Social Security Number 	Check if deceased ☐
Spouse's Social Security Number 	Check if deceased ☐



For the year January 1 - December 31, 2018, or fiscal tax year beginning 2018 and ending 2019

First name and middle initial Eric		Last name De Weerd		Suffix
Spouse's first name, if married filing jointly Danielle		Last name De Weerd		Suffix
Check if new address ☐	Mailing address (number and street, PO Box) 4 McIntosh Rd			County code
City Hilton Head Isl	State SC	Zip 29926	Daytime phone number with area code	
Check if address is outside US ☐	Foreign country address including postal code			

- Check this box if you are filing SC Schedule NR (Part-year/Nonresident) ☐
- Check this box ONLY if filing a composite return on behalf of a partnership or S corporation. Do not check this box if you are an individual ☐
- Check this box if you have filed a federal or state extension ☐
- Check this box if you served in a military combat zone during the filing period ☐
Name of the combat zone: _____
- Check this box if this return is affected by a federally declared disaster area ☐
Name of the disaster area: _____

CHECK YOUR	(1) ☐ Single	(3) ☐ Married filing separately enter spouse's SSN: _____
FEDERAL FILING STATUS	(2) ☒ Married filing jointly	(4) ☐ Head-of-household (5) ☐ Widow(er) with dependent child

Number of dependents claimed on your 2018 federal return ▶ 2

Number of dependents listed above that were under the age of 6 years on December 31, 2018 ▶

Number of taxpayers age 65 or older, as of December 31, 2018 ▶

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)
Kathryn	De Weerd		DAUGHTER	
Ryan J	De Weerd		SON	

30751184



De Weerd

INCOME AND ADJUSTMENTS

2018

1 Enter **federal taxable income** from your federal form. If zero or less, enter zero here. Dollars
Nonresident filers complete Schedule NR and enter total from line 48 on line 5 below. 1 0 00

ADDITIONS TO FEDERAL TAXABLE INCOME

a State tax addback, if itemizing on federal return (see instructions)	▶	a	00	
b Out-of-state losses. Type: _____	▶	b	00	
c Expenses related to National Guard and Military Reserve Income	▶	c	00	
d Interest income on obligations of states and political subdivisions other than South Carolina	▶	d	00	
e Other additions to income. Attach explanation. (see instructions)	▶	e	00	
				2 00
2 Add lines a through e and enter the total here. These are your total additions .	▶	2		00
3 Add lines 1 and 2 and enter the total here.	▶	3		00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f State tax refund, if included on your federal return	▶	f	00	
g Total and permanent disability retirement income, if taxed on your federal return	▶	g	00	
h Out-of-state income/gain (do not include personal service income) Check type of income/gain: ☐ Rental ☐ Business ☐ Other _____	▶	h	00	
i 44% of net capital gains held for more than one year	▶	i	00	
j Volunteer deductions (see instructions) Type: _____	▶	j	00	
k Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program	▶	k	00	
l Active Trade or Business Income deduction (see instructions)	▶	l	15,267	00
m Interest income from obligations of the US government	▶	m	00	
n Certain nontaxable National Guard or Reserve Pay	▶	n	00	
o Social Security and/or railroad retirement, if taxed on your federal return	▶	o	00	
p Retirement Deduction (see instructions)				
p-1 Taxpayer date of birth: _____	▶	p-1	00	
p-2 Spouse date of birth: _____	▶	p-2	00	
p-3 Surviving spouse date of birth of deceased spouse: _____	▶	p-3	00	
Military Retirement Deduction (see instructions)				
p-4 Taxpayer date of birth: _____	▶	p-4	00	
p-5 Spouse date of birth: _____	▶	p-5	00	
p-6 Surviving spouse date of birth of deceased spouse: _____	▶	p-6	00	
q Age 65 and older deduction (see instructions)				
q-1 Taxpayer date of birth: _____	▶	q-1	00	
q-2 Spouse date of birth: _____	▶	q-2	00	
r Negative amount of federal taxable income	▶	r	4,675	00
s Subsistence allowance _____ days @ \$8.00	▶	s	00	
t Dependents under the age of 6 years on December 31 of the tax year	▶	t	00	
u Consumer Protection Services	▶	u	00	
v Other subtractions (see instructions)	▶	v	00	
w South Carolina Dependent Exemption (see instructions)	▶	w	8,220	00
4 Add lines f through w and enter the total here. These are your total subtractions .	▶	4	<	28,162 00 >
5 Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX	▶	5		0 00
6 TAX on your South Carolina Income Subject to Tax (see SC1040TT)	▶	6		00
7 TAX on Lump Sum Distribution (attach SC4972)	▶	7		00
8 TAX on Active Trade or Business Income (attach I-335)	▶	8	458	00
9 TAX on excess withdrawals from Catastrophe Savings Accounts	▶	9		00
10 Add lines 6 through 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX		10		458 00

30752182



De Weerd

NON-REFUNDABLE CREDITS

2018

11 Child and Dependent Care (see instructions)	11		00
12 Two Wage Earner Credit (see instructions)	12		00
13 Other non-refundable credits. Attach SC1040TC and other state return(s)	13	458	00
14 Add lines 11 through 13 and enter the total here. These are your total nonrefundable credits	14	458	00
15 Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here	15	0	00

PAYMENTS AND REFUNDABLE CREDITS

16 SC income tax withheld (attach W-2 or SC41)	16		00
17 2018 estimated tax payments	17		00
18 Amount paid with extension	18		00
19 Nonresident sale of real estate	19		00
20 Other SC withholding (attach form 1099)	20		00
21 Tuition tax credit (attach I-319)	21		00
22 Other refundable credit(s)			
22a Anhydrous Ammonia (attach I-333)	22a		00
22b Milk Credit (attach I-334)	22b		00
22c Classroom Teacher Expenses (attach I-360)	22c		00
22d Parental Refundable Credit (attach I-361)	22d		00
22e Motor Fuel Income Tax Credit (attach I-385)	22e		00
Add lines 22a through 22e and enter the total here. These are your total refundable credits	22		00
23 Add lines 16 through 22 and enter the total here. These are your TOTAL PAYMENTS.	23		00
24 If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment	24		00
25 If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due	25		00
26 USE TAX due on online, mail-order, or out-of-state purchases	26	0	00

Use Tax is based on your county's Sales Tax rate. See instructions for more information.

If you certify that no Use Tax is due, check here ☒

27 Amount of line 24 to be credited to your 2019 Estimated Tax	27		00
28 Total Contributions for Check-offs (attach I-330)	28		00
29 Add lines 26 through 28 and enter the total here	29		00
30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 30a check box entry is required) REFUND	30		00

REFUND OPTIONS (subject to program limitations)30a Mark one refund choice: ☐ Direct Deposit (30b required) ☐ Debit Card* ☐ Paper Check

*SCDOR Income Tax Refund Prepaid Debit Card issued by Bank of America.

30b Direct Deposit (for US accounts only) Type: ☐ Checking ☐ SavingsRouting Number (RTN) Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32Bank Account Number (BAN) 1-17 digits

31 Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the total. This is your tax due	31		00
32 Late filing and/or late payment Penalties <u>Interest</u> Enter total here	32		00
33 Penalty for Underpayment of Estimated Tax (attach SC2210) Enter exception code from instructions here if applicable	33		00
34 Add lines 31 through 33 and enter the amount you owe here BALANCE DUE	34		00

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature

Date
10-28-2021

Spouse's signature (if married filing jointly, BOTH must sign)

I authorize the Director of the SC Department of Revenue or delegate to discuss this return, attachments, and related tax matters with the preparer.

Yes ☒ No ☐Preparer's printed name
R. Allen Graham, E

Paid Preparer's Signature	Date 10-28-2021	Check if self-employed ☒	PTIN P00256257
Use Only	Firm name (or yours if self-employed), address, Zip code Graham Tax & Accounting Services 200 Main Street Ste 102D Hilton Head Island SC 29926	FEIN 75-3029964	Phone No. 843-301-4373

MAIL TO: REFUNDS OR ZERO TAX: SC 1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753180

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dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 TAX CREDITS

SC1040TC

(Rev. 11/7/18)

3913

NAME

Eric & Danielle De Weerd

YOUR SOCIAL SECURITY NUMBER

Most of these credits are computed on separate forms. Attach the appropriate credit form(s) and/or SC1040TC Worksheet to the SC1040TC and SC1040. Credits may be disallowed if necessary schedules are not attached to your return. For lines 6-15, enter credit description and associated code from the following information, along with the dollar amount of the credit claimed.

Credit Description		Code	Amount
<i>Attach To SC1040</i>			
1. Total Credit for taxes paid to another state (Attach SC1040TC worksheet for each state)	1.	100	\$ 0.00
2. Carryover of unused qualified credits	2.	101	\$ 0.00
3. Excess Insurance Premium Credit	3.	044	\$ 0.00
4. New Jobs Credit	4.	004	\$ 0.00
5. Qualified Conservation Contribution Credit	5.	019	\$ 0.00
6. <u>EARNED INCOME CREDIT</u>	6.	060	\$ 720.00
7. _____	7.		\$.00
8. _____	8.		\$.00
9. _____	9.		\$.00
10. _____	10.		\$.00
11. _____	11.		\$.00
12. _____	12.		\$.00
13. _____	13.		\$.00
14. _____	14.		\$.00
15. _____	15.		\$.00
16. Total Non-refundable Tax Credits. Add amounts from lines 1-15	16.		\$ 720.00
17. Enter the tax from SC1040, line 10	17.		\$ 458.00
18. Enter the lesser of line 16 or 17. Also, enter this amount on the SC1040, line 13. If filing a Fiduciary income tax return, enter this amount on SC1041, line 10	18.		\$ 458.00

SC 1040 Filers: Attach this form and a complete copy of your federal return to your SC1040. If claiming credit for taxes paid to another state, also include a copy of each of the other state's tax return.

SC 1041 or SC1065 Filers: Attach this form to your Fiduciary income tax return SC1041 or your Partnership return of income SC1065.

39131180

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SOUTH CAROLINA EARNED INCOME TAX CREDIT

SC SCH. TC-60

(Rev. 10/24/18)

3724

dor.sc.gov

Attach to your SC1040

2018

Name As Shown On Tax Return

SSN or ITIN

Eric & Danielle De Weerd

Complete these questions to determine eligibility**Yes****No**

- A. Were you a full-year resident of South Carolina for 2018?
If you answered **No**, **STOP**. You do not qualify for this credit.

☒☐

- B. Were you allowed an Earned Income Tax Credit (EITC) on your federal return for 2018?
If you answered **No**, **STOP**. You do not qualify for this credit.

☒☐**Credit Calculation**

1. Enter the allowed federal Earned Income Tax Credit (EITC) from your 2018 federal return.

1. 3,457.00

X

20.83%

2. South Carolina Earned Income Tax Credit
(Enter this amount on form SC1040TC)

2. 720.00**General Instructions**

Beginning in 2018, the South Carolina Earned Income Tax Credit is available for **full-year resident** individuals. For 2018, the non-refundable credit is equal to 20.83% of the federal earned income tax credit allowed the taxpayer. The credit is phased in over six years until fully phased in for tax year 2023.

Example: Full Year Resident (in this example the allowable credit is \$248.)

Federal Earned Income Tax Credit is \$1190.

$\$1190 \times 20.83\% = \$248.$

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR shall provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

37241015

1024

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
ACTIVE TRADE OR BUSINESS INCOME
REDUCED RATE COMPUTATION
(Complete one I-335 for each return)

I-335
(Rev. 9/24/18)
3410

dor.sc.gov

(Attach I-335 and all supporting Worksheets to SC1040 or SC 1041)

2018

For the year January 1 - December 31, 2018, or fiscal tax year beginning

2018 and ending

2019

Print your name

Eric De Weerd

Your Social Security number

Spouse's first name

Danielle

Spouse's Social Security number

- 1a. Enter amount from Worksheet 1, line 3 1a. \$ 30,534.00
- 1b. Enter total of amounts from Worksheets 2, line 22, Column C 1b. \$.00
- 1c. Add lines 1a and 1b. 1c. \$ 30,534.00
- 2a. Enter any adjustments necessary because of at-risk rules, South Carolina net operating losses, and/or passive activity losses. <Enter in brackets if the adjustment is negative.> Enter -0- if no adjustments are necessary 2a. \$.00
- 2b. Enter the deductible part of self-employment tax from your federal return on partnership income related to South Carolina. Do not include the amount on line 2 of Worksheet 1 2b. \$.00
- 2c. Line 2a minus line 2b. <Enter in brackets if negative.> 2c. \$.00
3. Add lines 1c and 2c. If zero or negative, STOP - DO NOT PROCEED 3. \$ 30,534.00
4. Enter amounts reasonably related to personal services of the taxpayer, the taxpayer's spouse, or any person claimed as dependent on the taxpayer's income tax return (see instructions for Rules for Using Safe Harbor). Do not include amounts from W-2s or guaranteed payments for personal services 4. \$ 15,267.00
- ☒ Check here if using Safe Harbor
5. Subtract line 4 from line 3. If greater than zero, enter on SC1040, line (I); Schedule NR, line 39; or SC1041, Part I, line 2d. If zero or negative, STOP - DO NOT PROCEED 5. \$ 15,267.00
6. Tax Year 2018 rate on qualifying active trade or business income 6. 3% (.03)
7. Multiply line 5 by line 6 (enter here and on SC1040, line 8; or on SC1041, line 9) 7. \$ 458.00

NOTE: A taxpayer may decide annually to have eligible "active trade or business income" taxed at the reduced rate under SC Code Section 12-6-545 or continue to use the standard graduated 3% to 7% rates under SC Code Section 12-6-510 to compute South Carolina tax. For taxpayers filing a joint return, the election to use the reduced rate in SC Code Section 12-6-545 is effective for both taxpayers.

34101188

1024

dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
WORKSHEET 1
PASS-THROUGH INCOME FROM
A SOLE PROPRIETORSHIP
(Complete one Worksheet 1 for all Schedules C, C-EZ and F)
(Attach Worksheet 1 to your return)

I-335A

(Rev. 9/24/18)

3421

2018

For the year January 1 - December 31, 2018, or fiscal tax year beginning

2018 and ending

2019

Print your name

Eric De Weerd

Your Social Security number

Spouse's first name

Danielle

Spouse's Social Security number

In order to use the flat tax rate on active trade or business income, an individual, estate or trust with pass-through income from one or more sole proprietorships or single-member LLCs not taxed as corporations must complete Worksheet 1.

A taxpayer needs to complete only one Worksheet 1 for all federal Schedules C, C-EZ and F.

1. South Carolina net profit (loss) all federal Schedules C, C-EZ and F 1. \$ 37,720.00
2. Deductible part of self-employment tax related to line 1 (enter the amount from federal Form 1040 if all business income is taxable to South Carolina) 2. \$ 7,186.00
3. Subtract line 2 from line 1 and enter here and on I-335, line 1a 3. \$ 30,534.00

Instructions to Worksheet 1

Line 1 Enter total of South Carolina amounts from federal Schedule C; Schedule C-EZ; and Schedule F.

Line 2 Enter the amount from Form 1040 that applies to line 1. The entire amount applies unless one or more of the Schedules C and F are from a multi-state business or business not taxable to South Carolina.

Line 3 Subtract line 2 from line 1. Enter this amount on I-335, line 1a.

34211185

SCEF_ACK	Acknowledgement and General Information for Taxpayers Who File Returns Electronically	2018
Name(s) as shown on return <u>Eric & Danielle De Weerd</u>		Identification Number
Address <u>4 McIntosh Rd</u> <u>Hilton Head Isl, SC 29926</u>		
Thank you for participating in IRS e-file.		
1. ☒ Your 2018 state income tax return for <u>SC1040</u> was filed electronically. The electronic filing services were provided by <u>Graham Tax & Accounting Services</u> 2. ☒ Your return was accepted on <u>10-14-2019</u> 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 submission ID assigned to this return is <u>5772632019287szrltma</u>		
PLEASE DO NOT SEND A PAPER COPY OF THE TAX RETURN TO THE STATE. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.		

2019 Form 4868 Extension Voucher and Filing Instructions
Eric & Danielle De Weerd

Filing method:

The extension has been e-filed.

Due date:

07-15-2020

NOTE Detach this entire note (cut on dotted lines) and enclose with the payment and the 4868 voucher (below) **ONLY** if Form 4868 was e-filed and ACCEPTED; otherwise, detach the 4868 voucher (cut on the *lower* dotted line) and submit only the voucher with the payment. NOTE

The extension request was originally filed electronically.

▼ DETACH HERE ▼

Form 4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)	For calendar year 2019, or other tax year beginning , 2019, ending		2019
Part I Identification		Part II Individual Income Tax	
Eric & Danielle De Weerd 4 McIntosh Rd Hilton Head Isl SC 29926		4 Estimate of total tax liability for 2019 \$	
2 Your social security number		5 Total 2019 payments 1,880	
3 Spouse's social security number		6 Balance due. Subtract line 5 from line 4 (see instructions) 0	
		7 Amount you're paying (see instructions) . . ▶	
		8 Check here if you're "out of the country" and a U.S. citizen or resident (see instructions) ▶ ☐	
		9 Check here if you file Form 1040NR or 1040NR-EZ and didn't receive wages as an employee subject to U.S. income tax withholding ▶ ☐	
For Privacy Act and Paperwork Reduction Act Notice, see page 4. EEA		Form 4868 (2019)	

IJ DEWE 30 0 201912 670

Marital Status (circle one):		Single	<u>Married</u>	Separated	Divorced	Widowed
Owner Name: Eric De Weerd (Print) Signature:  SSN: [REDACTED] Date: <u>8-1-18</u> Phone/Cell: <u>843-247-1592</u> Email: <u>Eric@Ammoving.com</u>				Spouse/Co-owner Name: Danielle Marie Sirianni-De Weerd (Print) Signature:  SSN: [REDACTED] Date: <u>8-1-18</u> Phone/Cell: <u>843-338-4990</u> Email: <u>DM SD 9900@gmail.com</u>		
Co-Owner Name: _____ (Print) Signature: _____ Address: _____ SSN: _____ Date: _____ Phone/Cell: _____ Relationship to Owner: _____ Email: _____				Co-Owner Name: _____ (Print) Signature: _____ Address: _____ SSN: _____ Date: _____ Phone/Cell: _____ Relationship to Owner: _____ Email: _____		

What happens after I complete this form:

- Processing of your application could take 4-6 weeks or longer.
- You must pay your taxes by January 15th to avoid penalties and/or interest regardless of app status.
- You will NOT be notified if you have been approved.
- Please contact the Assessor's office with questions regarding your application. **Other departments will not be able to answer your questions accurately.**
- If you are denied, you will be notified in writing.

PENALTY OF PERJURY, FRAUD AND REMOVAL OF LEGAL RESIDENCE

Approval of the 4% Legal Residence Exemption is a significant tax saving to primary, owner-occupied properties. Severe penalties, interest, and forfeiture of the 4% payment, as well as removal of the exemption from your property will be implemented if a change in use has occurred. You must notify the Assessor's office within 6 months of any change in use, including;

- Renting for more than 72 days in a calendar year (Jan-Dec).
- Moving your legal residence to another property.
- Active military receiving PCS orders to move away from Beaufort County.
- Death of an owner.

By signing this application, you acknowledge you have read and understand this section and the applicable statutes on the next page.

Applicant Signature:  Date: 8-1-18

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

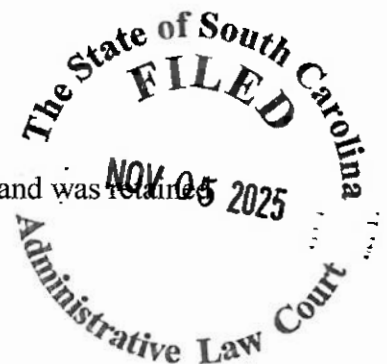
Eric DeWeerd,	)	Docket No. 25-ALJ-17-0008-CC
	)	
Petitioner,	)	
	)	
v.	)	
	)	
Beaufort County Assessor,	)	
	)	
Respondent.	)	
_____	)	

MOTION FOR RECONSIDERATION

Petitioner, by and through its undersigned counsel¹, moves the Court, pursuant to Rule 59(e) of the South Carolina Rules of Civil Procedure (SCRPC) for an Order altering or amending October 27, 2025 Order Granting Motion for Summary Judgment. In support of the Motion, Petitioner would show unto the Court the following:

1. “[I]t is proper to view a Rule 59(e) motion not only as a vehicle to request the trial court ‘alter or amend judgment,’ but also as a vehicle to seek ‘reconsideration’ of issues and arguments.” *Elam v. S.C. Dep’t of Transp.*, 361 S.C. 9, 21–22, 602 S.E.2d 772, 778–79 (2004).
2. Petitioner seeks reconsideration of the Court’s granting of summary judgment as there exists differing conclusions or inferences that can be drawn from the undisputed fact as to the 2017 and 2018 request for special assessment, which is a claim for refund.

¹ Counsel did not represent Petitioner at the time of the Granting of the Motion and was retained on November 4, 2025.



3. Summary judgment is a drastic remedy which should be cautiously invoked so that a litigant is not improperly deprived of a trial on disputed factual issues. *Baughman v. American Tel. and Tel. Co.*, 306 S.C. 101, 112, 410 S.E.2d 537, 543 (1991).
4. In determining whether any triable issues of fact exist, the court must view the evidence and all reasonable inferences that may be drawn from the evidence in the light most favorable to the non-moving party. *Manning v. Quinn*, 294 S.C. 383, 365 S.E.2d 24 (1988).
5. “Even when there is no dispute as to evidentiary facts, but only as to the conclusions or inferences to be drawn from them, summary judgment should be denied.” *Nelson v. Charleston County Parks & Recreation Comm’n*, 362 S.C. 1, 4, 605 S.E.2d 744, 746 (Ct.App.2004).
6. In the undisputed finding of fact, the Court found:

On August 1, 2018, Petitioner filed an application to receive the 4% special assessment ratio on the Property. The Office of Assessor reviewed the application and contacted Petitioner by email the next day in order to obtain copies of Petitioner’s 2017 South Carolina Individual income tax returns, vehicle registrations, driver’s licenses, which were necessary to complete the application. The parties exchanged emails and Petitioner was able to provide some of the requested information. On August 6, 2018, the Assessor contacted Petitioner by letter to inform him that the application was pending, but still incomplete. The Assessor required a copy of Petitioner’s 2017 South Carolina Individual income tax returns and vehicle registrations.

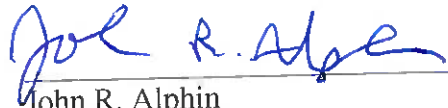
Order Granting Motion for Summary Judgment dated October 27, 2025 at 3.

7. As the Court noted, an August 6, 2018 correspondence stating the application was incomplete due to missing the Petitioner’s 2017 South Carolina Individual income tax returns and vehicle registrations. The Court noted the correspondence provided “that failure to provide these materials within thirty days would result in disapproval of the

application.” *Id.* It is important to note that no disapproval of the application was provided to the Court meaning the application was never denied.

8. The Court further noted an exchange of emails between the parties. Petitioner has attached records from his email that were provided to the Respondent in July and August 2018. Please see Exhibit 1, Chain of Emails between Petitioner and Respondent; Exhibit 2, August 2, 2018 Correspondence from Petitioner to Respondent.
9. The Court’s findings and a review of the emails make clear that an application for proper assessment for 2017 and 2018 (as the taxes were already paid, it was a request for refund) was timely submitted to the Beaufort County Assessor’s Office. As a result, the issue before the Court is whether the assessor’s office had the required documents for determination of the reassessment, request for a refund, and whether a denial was issued for which no appeal was filed.
10. Exhibits 1 and 2 demonstrate that assessor’s office was timely provided the 2017 tax return and the registration set forth in Respondent’s request dated August 6, 2018, and approval of the application should have occurred, which at the time filed would have resulted in a refund. In the alternative, no denial of the application (refund request) occurred making the documentation that was again provided in 2022 timely.
11. Respondent argues no application was made until 2022, while the Petitioner argues the records and findings of fact demonstrate the request was timely made in 2018. These differing conclusions drawn from the undisputed facts make summary judgment in this matter inappropriate. As such, Petitioner respectfully asks this Court to reconsider its October 27, 2025 Order and deny Respondent’s Motion for Summary Judgment.
12. Petitioner respectfully seeks a hearing on this Motion.

Respectfully submitted,



John R. Alphin
Attorney for the Petitioner

Strom Law Firm, LLC
6923 N. Trenholm Road, Suite 200
Columbia, South Carolina 29206
(803) 252-4800
(803) 673-6175 (cell)
(803) 252-4801 (fax)
jalphin@stromlaw.com

EXHIBIT

1

Thu, Jul 26, 2018 at 11:24 AM

Eric De Weerd <eric@armmoving.com>
To: ekimbro@bcgov.net
Cc: dmsd0990@gmail.com

[Quoted text hidden]

4 attachments



20180726_103645.jpg
5056K



17376.jpeg
902K



img-0.jpg
246K

5/26/23, 3:41 PM

All The Right Moves Moving & Storage Mail - De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926



img-1.jpg
362K

Wed, Aug 1, 2018 at 4:58 PM

Eric De Weerd <eric@armmoving.com>
To: ekimbro@bcgov.net

Mrs. Kimbro,
Attached is driver's license and voter registration tax return to follow.

----- Forwarded message -----

From: **Eric De Weerd** <eric@armmoving.com>
Date: Thu, Jul 26, 2018, 11:24 AM
Subject: Re: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926
To: ekimbro@bcgov.net
Cc: dmsd0990@gmail.com

2 attachments



img-0.jpg
246K



img-1.jpg
362K

Eric De Weerd <eric@armmoving.com>
To: ekimbro@bcgov.net,

dmsd0990@gmail.com

Thu, Aug 2, 2018 at 2:52 PM

Mrs. Kimbro,
The other two items requested please confirm receipt of two emails with Driv License, Vote Reg., Tax return, and licenses.

Eric and Danielle De Weerd

4 Mc

[Preview attachment 2017 Tax F](#)

Intosh Rd.

2017 Tax Return.pdf

S.C. DOCUMENT OF REGISTRATION
S.C. DEPARTMENT OF MOTOR VEHICLES

KEVIN A. SIWEDO
EXECUTIVE DIRECTOR

PLATE NUMBER	PGM507	MODEL	RANGE ROVER
PLATE CLASS	RP2	VEHICLE TYPE	1
ISSUE DATE	02 06 2018	EMPTY / GVW	5908 0
PLATE EXPIRE	02 2020	TITLE	772060342273655C
DECAL EXPIRE	02 2019	EQUIPMENT NO.	07
VIN	SALMF1E42BA329340	COUNTY	021436587
YEAR	2011	VEHICLE NO.	1
MAKE	LANDR	FLEET NUMBER	
BODY	SU		

CUSTOMER NO. 031193502
SIRIANNI-DEWEERD, DANIELLE MARIE

4 MCINTOSH RD
HILTON HEAD, SC 299262006

PGM507

DECALS FOR VEHICLE
LICENSE PLATE

Fold along dotted line to remove decal,
see reverse for installation instructions



2017 Tax Return.pdf

1.9 MB

HHI, SC 29926

843.247.1592

[Quoted text hidden]

[Quoted text hidden]

EXHIBIT

2

10/23/25 10:33 AM

All The Right Moves Moving & Storage Mail - Fwd: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926 Mogil Law

Eric De Weerd <eric@armmoving.com>



Re: De Weerd 4 McIntosh Rd. Hilton Head Island, SC 29926 Mogil Law

Thu, Aug 2, 2018 at 2:52 PM

Eric De Weerd <eric@armmoving.com>

To: ekimbro@bcgov.net,

dmsd0990@gmail.com

Attachments: 2017 Tax Return.pdf

Mrs. Kimbro,

The other two items requested please confirm receipt of two emails with Driv License, Vote Reg., Tax return, and licenses.

Eric and Danielle De Weerd

4 Mc

Intosh Rd.Preview attachment 2017 Tax Return.pdf

Best regards and blessings,

Eric J. De Weerd, President/Owner

90 Main St. Suite B3

Hilton Head Island, SC 29926

All The Right Mves Moving & Storage

o: 912.376.9175 GA or 843.681.6683 (move) SC

"Family Owned and Operated" as an ESOP

M 843.247.1592

armmoving.com

<https://www.linkedin.com/in/eric-j-de-weerd-9750136/>

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Eric DeWeerd

Petitioner,

vs.

Beaufort County Assessor,

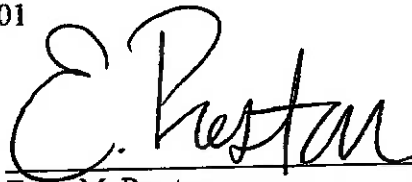
Respondent.

Docket No.: 25-ALJ-17-0008-CC

CERTIFICATE OF SERVICE

I, Erica Preston, an employee of the Strom Law Firm, L.L.C., do hereby certify that on November 5, 2025, I have served a copy of the Entry of Appearance and Motion for Reconsideration on the following by placing in the U.S. Mail, proper postage affixed thereto:

Beaufort County Assessor's Office
Office of General Counsel
Post Office Box 1228
Beaufort, South Carolina 29901



Erica M. Preston,
Paralegal to John R. Alphin

Columbia, South Carolina

November 5, 2025



**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Eric DeWeerd,	)	Docket No. 25-ALJ-17-0008-CC
	)	
Petitioner,	)	
	)	
v.	)	
	)	
Beaufort County Assessor,	)	
	)	
Respondent.	)	

ENTRY OF APPEARANCE

Comes now, John R. Alphin, and hereby enters his appearance on this 5th day of November, 2025.

Respectfully submitted,



John R. Alphin
Attorney for the Petitioner

Strom Law Firm, LLC
6923 N. Trenholm Road, Suite 200
Columbia, South Carolina 29206
(803) 252-4800
(803) 673-6175 (cell)
(803) 252-4801 (fax)
jalphin@stromlaw.com



STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

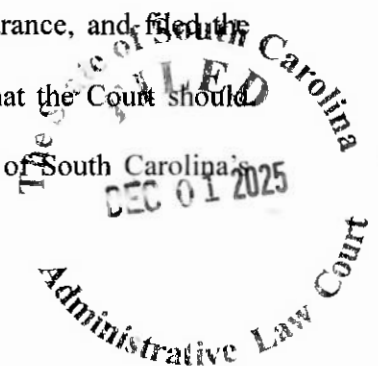
Eric DeWeerd,	)	
	)	
	)	DOCKET NO: 25-ALJ-17-0008-CC
Petitioner,	)	
	)	
	)	<u>RESPONDENT BEAUFORT</u>
	)	<u>COUNTY ASSESSOR'S</u>
vs.	)	<u>RESPONSE TO PETITIONER'S</u>
	)	<u>MOTION TO RECONSIDER</u>
	)	<u>ORDER GRANTING</u>
Beaufort County Assessor,	)	<u>SUMMARY JUDGMENT</u>
	)	

Respondent.

Comes now, Respondent Beaufort County Assessor, by and through its undersigned counsel, and responds to Petitioner Eric DeWeerd's Motion to Reconsider the Court's Order granting Respondent's Motion for Summary Judgment in this contested case. Respondent Assessor would show as follows.

As the Court set forth in its Order granting Respondent's Motion, Petitioner filed the request for the subject Contested Case on January 11, 2025. Despite two orders from the Court to provide a pre-hearing statement, Petitioner took no action in the case until he mentioned a potential request for a continuance by email on August 19, 2025. The Court afforded Petitioner every opportunity to participate in the case he filed, including retaining counsel. Ultimately, the Court had to impose a generous-yet-final deadline for Petitioner to prosecute his case. Petitioner again failed, and the Court appropriately granted Respondent's Motion.

Eight days later, Petitioner's now-attorney filed a Notice of Appearance, and filed the subject Motion to Reconsider the following day. Petitioner now argues that the Court should reconsider its Order granting Respondent's Motion pursuant to Rule 59(e) of South Carolina's



Rules of Civil Procedure. Respondent contends that Petitioner's motion is unpersuasive and fails to set forth sufficient grounds for the Court to revisit its Order.

Rule 29(D) of the South Carolina Administrative Law Court's Rules provides that "[a]ny party may move for reconsideration of a final decision of an administrative law judge in a contested case. A party must file a motion for reconsideration prior to filing a notice of appeal and must state with particularity the points supposed to have been overlooked or misapprehended by the Court. A motion for reconsideration is subject to the grounds for relief set forth in Rule 59, SCRCP . . ." A party cannot use a motion to reconsider under Rule 59 to present an issue that could have been raised prior to the judgment but was not. See Kiawah Prop. Owners Grp. v. Public Serv. Comm'n., 359 S.C. 105, 113, 597 S.E.2d 145, 149 (2004).¹

Petitioner argues that there are "differing conclusions or inferences" that can be drawn from the undisputed facts in the case. He contends that Respondent possessed the required documents in August 2018, or alternatively, that no "disapproval" of the application was ever sent to him, and therefore, the application was never denied.

The undisputed facts presented in Respondent's Motion and the Court's Order demonstrate that both of these arguments are without merit. Petitioner's exhibits 1 and 2 are higher quality versions of Respondent's Exhibit D showing photos of certain attachments, but they contain the same relevant information. Petitioner's exhibit 1 and Respondent's Exhibit D demonstrate that a document titled "2017 Tax Return.pdf" was attached to Mr. DeWeerd's August 2, 2018, email, but both exhibits show that an image of the attachment was not available. Mr. DeWeerd asked Elizabeth Kimbro, the recipient of the emails, to confirm receipt of the emails and attachments at 2:52pm on August 2. Ms. Kimbro responded that she was "only able to access the vehicle

¹ Petitioner raised no issues prior to judgment other than those contained in his initial appeal document.

registration for Danielle's Range Rover . . . the pdf for the tax return only leads me to an attempt to open in Gmail, but no avail" at 3:19pm. Ex. D at 1. Mr. DeWeerd responded acknowledging Ms. Kimbro's issues opening the attachments and stated he would resend them. Id.

The Assessor's Office did not receive the requested information by email, and Ms. Kimbro therefore sent a letter to Mr. DeWeerd on August 6, 2018, informing him that she still required the 2017 tax return and all vehicle registrations. Ex. C. She also warned that failure to respond within 30 days would result in disapproval of the application. Id. Petitioner did not contact the Assessor's Office again until 2022.

The undisputed evidence demonstrates that the Court did not overlook or misapprehend anything related to this matter. Petitioner appears to have attempted to submit the required documentation by email attachments in August 2018, but was told immediately in response by email that the Assessor's Office could not access the attachments. He acknowledged this and stated he would re-send the attachments in short order. Petitioner did not do so, and was notified by letter four days later that the Assessor's Office still required the tax return and vehicle registrations to process his application. Petitioner failed not only to respond to the letter within 30 days, but failed to respond at all. Respondent plainly was not in possession of the materials necessary to process the application, and despite repeated notifications of this to Petitioner in multiple mediums, Petitioner failed to submit them. Respondent's letter clearly stated that failure to respond within 30 days would result in disapproval of the application. Respondent was not required to send a separate notice of disapproval, as the application became disapproved 30 days after the letter was sent by its own terms.

In sum, Petitioner failed to carry his burden to demonstrate his entitlement to a refund for tax years 2017 and 2018, failed to prosecute his contested case for nine months after he filed it,

and has failed to state any grounds for reconsideration of this Court's Order. Respondent contends that a hearing on Petitioner's Motion to Reconsider is unnecessary and asks the Court to rule on the Motion without a hearing.

Respectfully submitted,

By: s/ Dylan Kidd

Dylan C. Kidd

Deputy County Attorney, Beaufort County

S.C. Bar No. 102754

Post Office Box 1228

Beaufort, SC 29901

(843) 255-2051

Attorney for Beaufort County Assessor



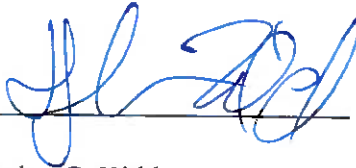
Beaufort, South Carolina

November 13, 2025

CERTIFICATE OF SERVICE

I certify that I served the foregoing upon all counsel/parties of record by affixing same with proper postage placing same with the United States Postal Service addressed to Petitioner's last known address on November 26, 2025.

By: _____



Dylan C. Kidd

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SC Court of Appeals



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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Robert L. Reibold

Case No. 25-ALJ-17-0008-CC
Appellate Case No. 2025-002588

Eric DeWeerd.....

Appellant,

v.

Beaufort County Assessor

Respondent.

Certificate of Counsel

The undersigned hereby certifies that the Record on Appeal contains all material proposed to be included by any of the parties and not any other material.

s/John R. Alphin
John R. Alphin
Attorney for Appellant