

June 4, 2020

1040-X Individual ATS Scenario 2

Taxpayer: Sam Gardenia and Gloria Jones

TIN: 400-00-1030

Forms Included in the Scenario:

- Form 1040
- Form 1040 Schedule 1
- Form 1040 Schedule C
- Form 1040 Schedule EIC
- Form 1040 Schedule LEP
- Form 1040-X
- Form 1310 (2)
- Form 8867
- Form W-2 (2)

Primary Date of Birth = August 2, 1969

Primary Date of Death = December 7, 2020

Secondary Date of Birth = March 19, 1965

Secondary Date of Death = December 7, 2020

Dependent Date of Birth = July 20, 2003

In Care of Name = Tom Walnut

Additional Information:

1040-X = check 2020 Calendar Year

1040 Amended Return Indicator = Checked

Spouse Identity Protection PIN: 876543

Schedule C IV line 44a

Assume all mileage occurred before July 1, 2020

Taxpayer paid \$500.00 in estimated tax payments in 2020 (applied from 2019 return)

Attach binary attachment with description 'personal representative court certificate'

Note: The taxpayers are patrons in a specified agricultural cooperative; therefore, they do not qualify for the Qualified Business Income Deduction.

This scenario is for 1040-X amending a previous 1040 return. In this amendment, the taxpayer has an update to income, takes the standard deduction, and the primary and spouse taxpayers are deceased.

Filing Status

Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent

Personal information section including names (Sam, Gloria), social security numbers, home address (231 Red Run Street), city (New York, NY 10011), and marital status (You/Spouse).

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Standard Deduction

Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: Were born before January 2, 1956 Are blind Spouse: Was born before January 2, 1956 Is blind

Dependents

If more than four dependents, see instructions and check here

Table with columns for (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, and Credit for other dependents. Includes Timothy Gardenia as a son.

Main income and deduction section with lines 1 through 15. Includes boxes for tax-exempt interest, qualified dividends, IRA distributions, pensions, social security benefits, capital gain, other income, adjustments to income, and taxable income.

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	
<b>19</b>	Child tax credit or credit for other dependents	<b>19</b>	500
<b>20</b>	Amount from Schedule 3, line 7	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	
<b>26</b>	2020 estimated tax payments and amount applied from 2019 return	<b>26</b>	
<b>27</b>	Earned income credit (EIC)	<b>27</b>	
<b>28</b>	Additional child tax credit. Attach Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 13	<b>31</b>	
<b>32</b>	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	

• If you have a qualifying child, attach Sch. EIC.  
 • If you have nontaxable combat pay, see instructions.

**Refund**

<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>36</b>	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	<b>36</b>	

**Amount You Owe**

For details on how to pay, see instructions.

<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe now</b>	<b>37</b>	
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here**

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name Walter Orchid	Preparer's signature	Date	PTIN P00000001	Check if: <input type="checkbox"/> Self-employed
Firm's name <input type="checkbox"/> Walter Orchid	Firm's address <input type="checkbox"/> Orchid Tax		Phone no.	Firm's EIN <input type="checkbox"/> 00-0000079

**SCHEDULE 1  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
Sam Gardenia & Gloria Jones

Your social security number  
400-00-1030

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ _____ _____	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>9</b>	

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶ _____		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a . . . . .	<b>22</b>	0

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <b>Sam Gardenia</b>		Social security number (SSN) <b>400-00-1030</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Insurance Sales</b>	<b>B</b> Enter code from instructions ▶ <b>5   2   4   2   1   0</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) ▶ <b>602 North Pole Boulevard</b> City, town or post office, state, and ZIP code <b>Sany, OR 97055</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2020, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part I Income**

<b>1</b>	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		
<b>2</b>	Returns and allowances		0
<b>3</b>	Subtract line 2 from line 1		
<b>4</b>	Cost of goods sold (from line 42)		0
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3		
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		0
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6		

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

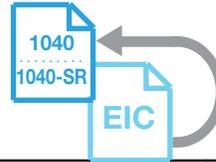
<b>8</b>	Advertising					
<b>9</b>	Car and truck expenses (see instructions)		805	<b>18</b>	Office expense (see instructions)	
<b>10</b>	Commissions and fees			<b>19</b>	Pension and profit-sharing plans	500
<b>11</b>	Contract labor (see instructions)		455	<b>20</b>	Rent or lease (see instructions):	
<b>12</b>	Depletion			<b>a</b>	Vehicles, machinery, and equipment	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)			<b>b</b>	Other business property	
<b>14</b>	Employee benefit programs (other than on line 19)			<b>21</b>	Repairs and maintenance	
<b>15</b>	Insurance (other than health)			<b>22</b>	Supplies (not included in Part III)	275
<b>16</b>	Interest (see instructions):			<b>23</b>	Taxes and licenses	275
<b>a</b>	Mortgage (paid to banks, etc.)			<b>24</b>	Travel and meals:	
<b>b</b>	Other			<b>a</b>	Travel	
<b>17</b>	Legal and professional services			<b>b</b>	Deductible meals (see instructions)	
<b>18</b>				<b>25</b>	Utilities	
<b>19</b>				<b>26</b>	Wages (less employment credits)	
<b>20</b>				<b>27a</b>	Other expenses (from line 48)	
<b>21</b>				<b>b</b>	Reserved for future use	
<b>22</b>				<b>27b</b>		
<b>23</b>				<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	
<b>24</b>				<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7	
<b>25</b>				<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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	0
<b>26</b>				<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	26,611
<b>27</b>				<b>32</b>	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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	
<b>28</b>				<b>32a</b>	<input type="checkbox"/> All investment is at risk.	
<b>29</b>				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.	



**SCHEDULE EIC**  
**(Form 1040)**

**Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
- ▶ **Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**

Name(s) shown on return

Sam Gardenia & Gloria Jones

Your social security number

400-00-1030

**Before you begin:**

- See the instructions for Form 1040 or 1040-SR, line 27, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



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

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name Timothy Gardenia	First name Last name	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 27, unless the child was born and died in 2020. If your child was born and died in 2020 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.	400-00-0070		
<b>3 Child's year of birth</b>	Year <u>2</u> <u>0</u> <u>0</u> <u>3</u> <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 2001 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4 a</b> Was the child under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2020?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	Son		
<b>6 Number of months child lived with you in the United States during 2020</b>  • If the child lived with you for more than half of 2020 but less than 7 months, enter "7." • If the child was born or died in 2020 and your home was the child's home for more than half the time he or she was alive during 2020, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

**SCHEDULE LEP  
(Form 1040)**

(December 2020)

Department of the Treasury  
Internal Revenue Service

**Request for Change in Language Preference**

▶ **Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**

▶ **Go to [www.irs.gov/ScheduleLEP](http://www.irs.gov/ScheduleLEP) for the latest information.**

OMB No. 1545-0074

Attachment  
Sequence No. **77A**

Name of person making request (as shown on tax return)

Sam Gardenia

Social security number of person making request

400-00-1030

**1** I would prefer to receive written communications (see instructions) from the IRS in the following language. Check only one.

- |  |   |
|--|---|
| <input type="checkbox"/> 000 English                         | <input type="checkbox"/> 011 French (Français)            |
| <input checked="" type="checkbox"/> 001 Spanish (Español)    | <input type="checkbox"/> 012 Japanese (日本語)               |
| <input type="checkbox"/> 002 Korean (한국어)                    | <input type="checkbox"/> 013 Gujarati (ગુજરાતી)           |
| <input type="checkbox"/> 003 Vietnamese (Tiếng Việt)         | <input type="checkbox"/> 014 Punjabi (ਪੰਜਾਬੀ)             |
| <input type="checkbox"/> 004 Russian (Русский)               | <input type="checkbox"/> 015 Khmer (ខ្មែរ)                |
| <input type="checkbox"/> 005 Arabic (العربية)                | <input type="checkbox"/> 016 Urdu (اردو)                  |
| <input type="checkbox"/> 006 Haitian Creole (Kreyòl Ayisyen) | <input type="checkbox"/> 017 Bengali (বাংলা)              |
| <input type="checkbox"/> 007 Tagalog (Tagalog)               | <input type="checkbox"/> 018 Italian (Italiano)           |
| <input type="checkbox"/> 008 Portuguese (Português)          | <input type="checkbox"/> 019 Chinese (Traditional) 中文(繁體) |
| <input type="checkbox"/> 009 Polish (Polski)                 | <input type="checkbox"/> 020 Chinese (Simplified) 中文(简体)  |
| <input type="checkbox"/> 010 Farsi (فارسی)                   |   |

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

Cat. No. 74174D

Schedule LEP (Form 1040) (12-2020)

Amended U.S. Individual Income Tax Return

(Rev. January 2020)

Go to www.irs.gov/Form1040X for instructions and the latest information.

This return is for calendar year 2019 2018 2017 2016

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and middle initial Last name Your social security number
Sam Gardenia 4 0 0 0 0 1 0 3 0

If joint return, spouse's first name and middle initial Last name Spouse's social security number
Gloria Jones 4 0 0 0 0 0 0 7 1

Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number
231 Red Run Steet

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

New York, NY 10011

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

Amended return filing status. You must check one box even if you are not changing your filing status. Caution: In general, you can't change your filing status from a joint return to separate returns after the due date.
Full-year health care coverage (or, for amended 2018 returns only, exempt). If amending a 2019 return, leave blank. See instructions.

Single Married filing jointly Married filing separately (MFS) Qualifying widow(er) (QW) Head of household (HOH)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Use Part III on the back to explain any changes

Income and Deductions

Table with 4 columns: Line number, Description, A. Original amount reported or as previously adjusted (see instructions), B. Net change—amount of increase or (decrease)—explain in Part III, C. Correct amount. Rows 1-5.

Tax Liability

Table with 4 columns: Line number, Description, A. Original amount reported or as previously adjusted (see instructions), B. Net change—amount of increase or (decrease)—explain in Part III, C. Correct amount. Rows 6-11.

Payments

Table with 4 columns: Line number, Description, A. Original amount reported or as previously adjusted (see instructions), B. Net change—amount of increase or (decrease)—explain in Part III, C. Correct amount. Rows 12-17.

Refund or Amount You Owe

Table with 4 columns: Line number, Description, A. Original amount reported or as previously adjusted (see instructions), B. Net change—amount of increase or (decrease)—explain in Part III, C. Correct amount. Rows 18-23.

Complete and sign this form on page 2.

**Part I Exemptions and Dependents**

Complete this part **only** if any information relating to exemptions (to dependents if amending your 2018 or later return) has changed from what you reported on the return you are amending. This would include a change in the number of exemptions (of dependents if amending your 2018 or later return).

 <b>For amended 2018 or later returns only, leave lines 24, 28, and 29 blank. Fill in all other applicable lines.</b> <b>Note:</b> See the Forms 1040 and 1040-SR, or Form 1040A, instructions for the tax year being amended. See also the Form 1040-X instructions.		<b>A. Original number of exemptions or amount reported or as previously adjusted</b>	<b>B. Net change</b>	<b>C. Correct number or amount</b>
<b>24</b>	Yourself and spouse. <b>Caution:</b> If someone can claim you as a dependent, you can't claim an exemption for yourself. If amending your 2018 or later return, leave line blank . . . . .	<b>24</b>		
<b>25</b>	Your dependent children who lived with you . . . . .	<b>25</b>	1	0
<b>26</b>	Your dependent children who didn't live with you due to divorce or separation . . . . .	<b>26</b>		
<b>27</b>	Other dependents . . . . .	<b>27</b>		
<b>28</b>	Total number of exemptions. Add lines 24 through 27. If amending your 2018 or later return, leave line blank . . . . .	<b>28</b>		
<b>29</b>	Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4a on page 1 of this form. If amending your 2018 or later return, leave line blank . . . . .	<b>29</b>		
<b>30</b>	List <b>ALL</b> dependents (children and others) claimed on this amended return. If more than 4 dependents, see inst. and <input checked="" type="checkbox"/> here <input type="checkbox"/>			

Dependents (see instructions):			(d) <input checked="" type="checkbox"/> if qualifies for (see instructions):		
(a) First name	Last name	(b) Social security number	(c) Relationship to you	Child tax credit	Credit for other dependents (amended 2018 or later returns only)
Timothy	Gardenia	400-00-0070	Son	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Part II Presidential Election Campaign Fund**

Checking below won't increase your tax or reduce your refund.  
 Check here if you didn't previously want \$3 to go to the fund, but now do.  
 Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

**Part III Explanation of Changes.** In the space provided below, tell us why you are filing Form 1040-X.

▶ Attach any supporting documents and new or changed forms and schedules.

W-2 change, changed from itemized to standard deduction. Filing 1310 because both taxpayers passed away.

**Remember to keep a copy of this form for your records.**

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

**Sign Here**

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation \_\_\_\_\_  
 Spouse's signature. If a joint return, **both** must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_

**Paid Preparer Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Firm's name (or yours if self-employed) \_\_\_\_\_  
 Print/type preparer's name \_\_\_\_\_ Firm's address and ZIP code \_\_\_\_\_  
 Check if self-employed  
 PTIN \_\_\_\_\_ Phone number \_\_\_\_\_ EIN \_\_\_\_\_

**Statement of Person Claiming  
 Refund Due a Deceased Taxpayer**  
 ▶ Go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310) for the latest information.  
 ▶ See instructions below and on back.

Tax year decedent was due a refund:

Calendar year 2020, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

<b>Please print or type</b>	Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions. <u>Sam Gardenia</u>	Date of death <u>12-7-2020</u>	<b>Decedent's social security number</b> <u>400-00-1030</u>
	Name of person claiming refund <u>Tom Walnut</u>		<b>Your social security number</b> <u>400-00-1015</u>
	Home address (number and street). If you have a P.O. box, see instructions. <u>231 Red Run Street</u>		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. <u>New York, NY 10011</u>		

**Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.**

- A**  Surviving spouse requesting reissuance of a refund check (see instructions).  
**B**  Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).  
**C**  Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

**Part II Complete this part only if you checked the box on line C above.**

	Yes	No
<b>1</b> Did the decedent leave a will? . . . . .		
<b>2a</b> Has a court appointed a personal representative for the estate of the decedent? . . . . .		
<b>b</b> If you answered " <b>No</b> " to 2a, will one be appointed? . . . . . If you answered " <b>Yes</b> " to 2a or 2b, the personal representative must file for the refund.		
<b>3</b> As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? . . . . . If you answered " <b>No</b> " to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

**Part III Signature and verification. All filers must complete this part.**

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ Tom Walnut Date ▶ 5-1-2021

Phone no. (optional)

**General Instructions**

**Future developments.** For the latest information about developments related to Form 1310 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310).

**Purpose of Form**

Use Form 1310 to claim a refund on behalf of a deceased taxpayer.

**Who Must File**

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 unless either of the following applies.

- You are a surviving spouse filing an original or amended joint return with the decedent.
- You are a personal representative (defined on this page) filing an original Form 1040, 1040-SR, 1040A, 1040EZ, or 1040NR (1040-NR beginning in 2019) for the decedent and a court certificate showing your appointment is attached to the return.

**Example.** Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green. You do not need to

file Form 1310 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

**Where To File**

If you checked the box on line A, you can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. If you checked the box on line B or line C, then:

- Follow the instructions for the form to which you are attaching Form 1310; or
- Send it to the same Internal Revenue Service Center where the original return was filed if you are filing Form 1310 separately. If the original return was filed electronically, mail Form 1310 to the Internal Revenue Service Center designated for the address shown on Form 1310 above. See the instructions for the original return for the address.

**Personal Representative**

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as appointed or certified by the court. A copy of the decedent's will cannot be accepted as evidence that you are the personal representative.

**Statement of Person Claiming  
 Refund Due a Deceased Taxpayer**  
 ▶ Go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310) for the latest information.  
 ▶ See instructions below and on back.

Tax year decedent was due a refund:

Calendar year 2020, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

<b>Please print or type</b>	Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions. <u>Gloria Jones</u>	Date of death <u>12-7-2020</u>	<b>Decedent's social security number</b> <u>400-00-0071</u>
	Name of person claiming refund <u>Tom Walnut</u>		<b>Your social security number</b> <u>400-00-1015</u>
	Home address (number and street). If you have a P.O. box, see instructions. <u>231 Red Run Street</u>		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. <u>New York, NY 10011</u>		

**Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.**

- A**  Surviving spouse requesting reissuance of a refund check (see instructions).  
**B**  Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).  
**C**  Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

**Part II Complete this part only if you checked the box on line C above.**

	Yes	No
<b>1</b> Did the decedent leave a will? . . . . .		
<b>2a</b> Has a court appointed a personal representative for the estate of the decedent? . . . . .		
<b>b</b> If you answered "No" to 2a, will one be appointed? . . . . . If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.		
<b>3</b> As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? . . . . . If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

**Part III Signature and verification. All filers must complete this part.**

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ Tom Walnut Date ▶ 5-1-2021

Phone no. (optional)

**General Instructions**

**Future developments.** For the latest information about developments related to Form 1310 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310).

**Purpose of Form**

Use Form 1310 to claim a refund on behalf of a deceased taxpayer.

**Who Must File**

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 unless either of the following applies.

- You are a surviving spouse filing an original or amended joint return with the decedent.
- You are a personal representative (defined on this page) filing an original Form 1040, 1040-SR, 1040A, 1040EZ, or 1040NR (1040-NR beginning in 2019) for the decedent and a court certificate showing your appointment is attached to the return.

**Example.** Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green. You do not need to

file Form 1310 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

**Where To File**

If you checked the box on line A, you can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. If you checked the box on line B or line C, then:

- Follow the instructions for the form to which you are attaching Form 1310; or
- Send it to the same Internal Revenue Service Center where the original return was filed if you are filing Form 1310 separately. If the original return was filed electronically, mail Form 1310 to the Internal Revenue Service Center designated for the address shown on Form 1310 above. See the instructions for the original return for the address.

**Personal Representative**

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as appointed or certified by the court. A copy of the decedent's will cannot be accepted as evidence that you are the personal representative.

**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*

**2020**

Department of the Treasury  
Internal Revenue Service

▶ **To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**  
▶ **Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return

Sam Gardenia & Gloria Jones

Taxpayer identification number

400-00-1030

Enter preparer's name and PTIN

Walter Orchid P00000001

**Part I Due Diligence Requirements**

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

	Yes	No	N/A
<b>1</b> Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>2</b> If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS 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? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously 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 to figure the amount(s) of any credit(s) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>4</b> 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.) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>a</b> Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you contemporaneously 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.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	
<b>5</b> 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 figure the amount(s) of the credit(s) . . . . . List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>6</b> 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(s) of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>7</b> Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . <b>(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No	N/A
<b>9a</b> Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? <b>(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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.)

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

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

	Yes	No
<b>13</b> Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

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

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

**Part VI Eligibility Certification**

- ▶ **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**
  - A. Interview the taxpayer, ask adequate questions, contemporaneously 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 figure the amount(s) of the credit(s);
  - B. 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;
  - C. Submit Form 8867 in the manner required; **and**
  - D. 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*.
    1. A copy of this Form 8867.
    2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
    3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
    4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
    5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

▶ **If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

		<b>a</b> Employee's social security number 400-00-1030		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 00-0000011				<b>1</b> Wages, tips, other compensation 28,921		<b>2</b> Federal income tax withheld 1,406			
<b>c</b> Employer's name, address, and ZIP code Newman Enterprise 426 Busy Street New York, NY 10011				<b>3</b> Social security wages 28,921		<b>4</b> Social security tax withheld 1,793			
				<b>5</b> Medicare wages and tips 28,921		<b>6</b> Medicare tax withheld 419			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Sam		Last name Gardenia		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o d e	
231 Red Run Street New York, NY 10011						<b>13</b> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b> C o o d e	
						<b>14</b> Other		<b>12c</b> C o o d e	
<b>f</b> Employee's address and ZIP code								<b>12d</b> C o o d e	
<b>15</b> State NY	Employer's state ID number 00-0000056	<b>16</b> State wages, tips, etc. 28,921	<b>17</b> State income tax 981	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Form **W-2** Wage and Tax Statement

2020

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.

		<b>a</b> Employee's social security number 400-00-0071		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 00-0000013				<b>1</b> Wages, tips, other compensation 7,389		<b>2</b> Federal income tax withheld 102			
<b>c</b> Employer's name, address, and ZIP code Bank of America 8598 Rockland Street New York, NY 10011				<b>3</b> Social security wages 7,389		<b>4</b> Social security tax withheld 481			
				<b>5</b> Medicare wages and tips 7,389		<b>6</b> Medicare tax withheld 112			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Gloria		Last name Jones		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o o d e	
231 Red Run Street New York, NY 10011				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b> C o o d e			
				<b>14</b> Other		<b>12c</b> C o o d e			
						<b>12d</b> C o o d e			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State NY	Employer's state ID number 00-0000056		<b>16</b> State wages, tips, etc. 7,754	<b>17</b> State income tax 206	<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name
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Form **W-2** Wage and Tax Statement

2020

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
This information is being furnished to the Internal Revenue Service.