

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 3
- Form 1040 Schedule C
- Form 1040 Schedule EIC
- 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, 2019

Secondary Date of Birth = March 19, 1965

Secondary Date of Death = December 7, 2019

Dependent Date of Birth = July 20, 2002

In Care of Name = Tom Walnut

Additional Information:

1040 Amended Return Indicator = Checked

Spouse Identity Protection PIN: 876543

Schedule C IV line 44a

1310 Valid Proof of Death Indicator = checked

Assume all mileage occurred before July 1, 2019

Taxpayer paid \$500.00 in estimated tax payments in 2019 (applied from 2018 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 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, Gardenia, Gloria, Jones), addresses (231 Red Run Street, New York, NY 10011), and social security numbers.

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, 1955 Are blind Spouse: Was born before January 2, 1955 Is blind

Dependents (see instructions):

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

Standard Deduction for— Single or Married filing separately, \$12,200 Married filing jointly or Qualifying widow(er), \$24,400 Head of household, \$18,350 If you checked any box under Standard Deduction, see instructions.

Main income and deduction table with rows 1 through 11b, including categories like Wages, Tax-exempt interest, IRA distributions, Pensions, Social security benefits, Capital gain, and Taxable income.

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	
13a	Child tax credit or credit for other dependents	13a	500
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	
16	Add lines 14 and 15. This is your total tax	16	
17	Federal income tax withheld from Forms W-2 and 1099	17	
18	Other payments and refundable credits:		
a	Earned income credit (EIC)	18a	
b	Additional child tax credit. Attach Schedule 8812	18b	
c	American opportunity credit from Form 8863, line 8	18c	
d	Schedule 3, line 14	18d	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	
19	Add lines 17 and 18e. These are your total payments	19	

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

Refund

Direct deposit? See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
22	Amount of line 20 you want applied to your 2020 estimated tax	22	

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	
24	Estimated tax penalty (see instructions)	24	

Third Party Designee

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. **Yes**. Complete below. **No**

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

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

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

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

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
Walter Orchid			P00000001	<input type="checkbox"/> 3rd Party Designee
Firm's name	Phone no.	<input checked="" type="checkbox"/> Self-employed		
Firm's address	Firm's EIN	00-0000079		

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040 or 1040-SR.**

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Sam Gardenia & Gloria Jones

Your social security number

400-00-1030

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

Yes No

Part I Additional Income

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

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	0

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

Sam Gardenia & Gloria Jones

Your social security number

400-00-1030

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	500
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	500

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

Cat. No. 71480G

Schedule 3 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2019
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, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <u>Sam Gardenia</u>		Social security number (SSN) <u>400-00-1030</u>
A Principal business or profession, including product or service (see instructions) <u>Insurance Sales</u>	B Enter code from instructions ▶ <u>5 2 4 2 1 0</u>	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) ▶ <u>602 North Pole Boulevard</u> City, town or post office, state, and ZIP code <u>Sany, OR 97055</u>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2019, check here		<input type="checkbox"/>
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked		
2	Returns and allowances	2	0
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	0
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	0
7	Gross income. Add lines 5 and 6	7	

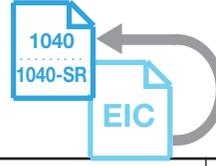
Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	825	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions).	9	455	19	Pension and profit-sharing plans	19	500
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		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	275
15	Insurance (other than health)	15		23	Taxes and licenses	23	255
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
18	Total expenses before expenses for business use of home. Add lines 8 through 27a	18		26	Wages (less employment credits)	26	
19	Tentative profit or (loss). Subtract line 18 from line 7	19		27a	Other expenses (from line 48)	27a	
20	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	20		27b	Reserved for future use	27b	
21	Net profit or (loss). Subtract line 20 from line 19. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, 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.	21		28		28	
22	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 or 1040-SR), line 3 (or Form 1040-NR, 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.	22		29		29	
23		23		30		30	0
24		24		31		31	
25		25				32a	<input type="checkbox"/> All investment is at risk.
26		26				32b	<input type="checkbox"/> Some investment is not at risk.

SCHEDULE EIC
(Form 1040 or 1040-SR)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2019

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 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 18a, 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
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 Timothy Gardenia	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 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		
3 Child's year of birth	Year <u>2</u> <u>0</u> <u>0</u> <u>2</u> <i>If born after 2000 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 2000 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 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2019, 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 Was the child permanently and totally disabled during any part of 2019?	<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>
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	SON		
6 Number of months child lived with you in the United States during 2019 • If the child lived with you for more than half of 2019 but less than 7 months, enter "7." • If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, 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>

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, B. Net change, C. Correct amount. Rows 6-11.

Payments

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, C. Correct amount. Rows 12-17.

Refund or Amount You Owe

Table with 4 columns: Line number, Description, A. Original amount, B. Net change, 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).

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

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 for the latest information.
 ▶ See instructions below and on back.

Tax year decedent was due a refund:

Calendar year 2019, or other tax year beginning _____, 20____, and ending _____, 20____

Please print or type	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>12-7-2019</u>	Decedent's social security number <u>400-00-1030</u>
	Name of person claiming refund <u>Tom Walnut</u>		Your social security number <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
1 Did the decedent leave a will?	✓	
2a Has a court appointed a personal representative for the estate of the decedent?	✓	
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.		
3 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 ▶ 5-1-2020

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.

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 for the latest information.
 ▶ See instructions below and on back.

Tax year decedent was due a refund:

Calendar year 2019, or other tax year beginning _____, 20____, and ending _____, 20____

Please print or type	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>12-7-2019</u>	Decedent's social security number <u>400-00-0071</u>
	Name of person claiming refund <u>Tom Walnut</u>		Your social security number <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
1 Did the decedent leave a will?	✓	
2a Has a court appointed a personal representative for the estate of the decedent?	✓	
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.		
3 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 ▶ 5-1-2020

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.

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

Department of the Treasury
Internal Revenue Service

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

2019

► **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 for instructions and the latest information.**

Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

Sam Gardenia & Gloria Jones

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
1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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, 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"/>
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 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 compute the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
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"/>	
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(s) of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?	<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
9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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"/>	
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<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
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input type="checkbox"/>	<input type="checkbox"/>	
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<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
13 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
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<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 compute 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 compute 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 compute the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

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

a Employee's social security number 400-00-0071		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 00-0000013				1 Wages, tips, other compensation 7,389		2 Federal income tax withheld 102				
c Employer's name, address, and ZIP code Bank of America 8598 Rockland Street New York, NY 10011				3 Social security wages 7,389		4 Social security tax withheld 481				
				5 Medicare wages and tips 7,389		6 Medicare tax withheld 112				
				7 Social security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits				
e Employee's first name and initial Last name Suff. Gloria Jones 231 Red Run Street New York, NY 10011				11 Nonqualified plans		12a See instructions for box 12				
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
f Employee's address and ZIP code										
15 State Employer's state ID number NY 00-0000056		16 State wages, tips, etc. 7,754		17 State income tax 206		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

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

2019

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.