

## **1040-X ATS Test Scenario 3**

**Taxpayer: Lynette Heather**

**SSN: 400-00-1031**

**Test Scenario 3 includes the following forms:**

- **Form 1040**
- **Form 1040-X**
- **Form 1099-R**
- **Form 1040 Schedule 1**
- **Form 1040 Schedule 2**
- **Schedule D**
- **Schedule E**
- **Schedule F**
- **Schedule SE**
- **Form 4835**

**1040 Amended Return Indicator = Checked**

**Identity Protection PIN: 876534**

**Taxpayer's Date of Birth = October 29, 1954**

**Taxpayer elects not to income average**

**Other Withholding Statement: Form 1099-R**

**Taxpayer is a patron in a specified agricultural cooperative.**

**This scenario is for the Form 1040-X amending a pervious Form 1040. In this amendment, the taxpayer has an update to income on Schedule F.**

**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. ▶

Your first name and middle initial <u>Lynette</u>		Last name <u>Heather</u>	Your social security number <u>4 0 0 0 0 1 0 3 1</u>
If joint return, spouse's first name and middle initial		Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. <u>2525 Juniper St</u>			<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <u>Paul, ID 83347</u>			
Foreign country name		Foreign province/state/county	Foreign postal code

**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):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**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.

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b>
<b>2a</b> Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b> Taxable interest. Attach Sch. B if required
<b>3a</b> Qualified dividends . . . . .	<b>3a</b>	<b>3b</b> Ordinary dividends. Attach Sch. B if required
<b>4a</b> IRA distributions . . . . .	<b>4a</b>	<b>4b</b> Taxable amount
<b>c</b> Pensions and annuities . . . . .	<b>4c</b> 38,520	<b>4d</b> Taxable amount
<b>5a</b> Social security benefits . . . . .	<b>5a</b>	<b>5b</b> Taxable amount
<b>6</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		<b>6</b>
<b>7a</b> Other income from Schedule 1, line 9 . . . . .		<b>7a</b>
<b>b</b> Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your <b>total income</b> . . . . .		<b>7b</b>
<b>8a</b> Adjustments to income from Schedule 1, line 22 . . . . .		<b>8a</b>
<b>b</b> Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .		<b>8b</b>
<b>9</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>9</b>	
<b>10</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A . . . . .	<b>10</b>	
<b>11a</b> Add lines 9 and 10 . . . . .		<b>11a</b>
<b>b</b> <b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .		<b>11b</b>



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 Lynette Last name Heather Your social security number 4 0 0 0 0 1 0 3 1

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

Current home address (number and street). If you have a P.O. box, see instructions. 2525 Juniper St Apt. no. Your phone number

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

Paul, ID 83347

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>		
<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>	0	0
<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 			0

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

Increased farming profit on Sch. F.

**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

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.  Primrose Retirement Fund 1231 Juniper St Paul, ID 83347			<b>1</b> Gross distribution \$ 38,520 <b>2a</b> Taxable amount \$ 25,850		OMB No. 1545-0119  <b>2019</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
PAYER'S TIN  00-0000009			RECIPIENT'S TIN  400-00-1031		<b>3</b> Capital gain (included in box 2a) \$		<b>4</b> Federal income tax withheld \$ 2,500	
RECIPIENT'S name  Lynette Heather Street address (including apt. no.)  2525 Juniper St City or town, state or province, country, and ZIP or foreign postal code Paul, ID 83347			<b>5</b> Employee contributions/ Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$		<b>7</b> Distribution code(s) 7	
			IRA/SEP/SIMPLE <input type="checkbox"/>		<b>8</b> Other \$ %		<b>9a</b> Your percentage of total distribution % <b>9b</b> Total employee contributions \$	
<b>10</b> Amount allocable to IRR within 5 years \$		<b>11</b> 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	<b>12</b> State tax withheld \$		<b>13</b> State/Payer's state no.		<b>14</b> State distribution \$
Account number (see instructions)			Date of payment	<b>15</b> Local tax withheld \$		<b>16</b> Name of locality		<b>17</b> Local distribution \$

**Copy B**  
**Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**

This information is being furnished to the IRS.

**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](http://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

Lynette Heather

Your social security number

400-00-1031

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**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	288
<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 or 1040-SR, line 7a . . . . .	<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. 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 or 1040-SR, line 8a . . . . .	<b>22</b>	

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019

**SCHEDULE 2**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ **Attach to Form 1040 or 1040-SR.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **02**

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

Lynette Heather

Your social security number

400-00-1031

**Part I Tax**

<b>1</b>	Alternative minimum tax. Attach Form 6251 . . . . .	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b . . . . .	<b>3</b>	

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>4</b>	
<b>5</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919 . . . . .	<b>5</b>	
<b>6</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>6</b>	
<b>7a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>7a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>7b</b>	
<b>8</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>8</b>	
<b>9</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>9</b>	
<b>10</b>	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .	<b>10</b>	

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

Cat. No. 71478U

Schedule 2 (Form 1040 or 1040-SR) 2019

**SCHEDULE D**  
**(Form 1040 or 1040-SR)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return

Your social security number

Lynette Heather

400-00-1031

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  **Yes**  **No**

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	9,200	6,420		2,780
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> 2,780

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	7,200	5,095		2,105
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> 2,105

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22.</li> </ul>	<b>16</b>	4,885
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p>	<b>18</b>	0
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p>	<b>19</b>	0
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). <b>Don't</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b> ( )	
<p><b>22</b> Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

**SCHEDULE E**  
**(Form 1040 or 1040-SR)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

Name(s) shown on return

Your social security number

Lynette Heather

400-00-1031

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

**A** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . . . . .  **Yes**  **No**

**B** If "Yes," did you or will you file required Forms 1099? . . . . .  **Yes**  **No**

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)				
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>			<b>A</b>		<input type="checkbox"/>
<b>B</b>			<b>B</b>		<input type="checkbox"/>
<b>C</b>			<b>C</b>		<input type="checkbox"/>

**Type of Property:**

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

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

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Lynette Heather

400-00-1031

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198 (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . Yes No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, 29b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, 34b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE F**  
**(Form 1040 or 1040-SR)**

**Profit or Loss From Farming**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **14**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.**  
▶ **Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.**

Name of proprietor <u>Lynette Heather</u>		Social security number (SSN) <u>400-00-1031</u>	
<b>A</b> Principal crop or activity <u>Floral Plants</u>	<b>B</b> Enter code from Part IV <u>1 1 1 4 0 0</u>	<b>C</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	<b>D</b> Employer ID number (EIN) (see instr.)
<b>E</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		<b>F</b> 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	
<b>G</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No			

<b>Part I Farm Income—Cash Method.</b> Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)			
<b>1a</b> Sales of livestock and other resale items (see instructions) . . . . .	<b>1a</b>	<u>11,000</u>	
<b>b</b> Cost or other basis of livestock or other items reported on line 1a . . . . .	<b>1b</b>	<u>0</u>	
<b>c</b> Subtract line 1b from line 1a . . . . .			<b>1c</b>
<b>2</b> Sales of livestock, produce, grains, and other products you raised . . . . .			<b>2</b>
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>3a</b>		<b>3b</b> Taxable amount
<b>4a</b> Agricultural program payments (see instructions) . . . . .	<b>4a</b>		<b>4b</b> Taxable amount
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election . . . . .			<b>5a</b>
<b>b</b> CCC loans forfeited . . . . .	<b>5b</b>		<b>5c</b> Taxable amount
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b> Amount received in 2019 . . . . .	<b>6a</b>		<b>6b</b> Taxable amount
<b>c</b> If election to defer to 2020 is attached, check here <input type="checkbox"/> <b>6d</b> Amount deferred from 2018			<b>6d</b>
<b>7</b> Custom hire (machine work) income . . . . .			<b>7</b>
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .			<b>8</b>
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions . . . . .			<b>9</b>

<b>Part II Farm Expenses—Cash and Accrual Method.</b> Do not include personal or living expenses. See instructions.			
<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b> . . . . .	<b>10</b>		
<b>11</b> Chemicals . . . . .	<b>11</b>	<u>125</u>	
<b>12</b> Conservation expenses (see instructions) . . . . .	<b>12</b>		
<b>13</b> Custom hire (machine work) . . . . .	<b>13</b>		
<b>14</b> Depreciation and section 179 expense (see instructions) . . . . .	<b>14</b>		
<b>15</b> Employee benefit programs other than on line 23 . . . . .	<b>15</b>		
<b>16</b> Feed . . . . .	<b>16</b>	<u>380</u>	
<b>17</b> Fertilizers and lime . . . . .	<b>17</b>	<u>420</u>	
<b>18</b> Freight and trucking . . . . .	<b>18</b>		
<b>19</b> Gasoline, fuel, and oil . . . . .	<b>19</b>	<u>850</u>	
<b>20</b> Insurance (other than health) . . . . .	<b>20</b>	<u>1,200</u>	
<b>21</b> Interest (see instructions):			
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>21a</b>		
<b>b</b> Other . . . . .	<b>21b</b>		
<b>22</b> Labor hired (less employment credits) . . . . .	<b>22</b>		
<b>23</b> Pension and profit-sharing plans . . . . .	<b>23</b>		
<b>24</b> Rent or lease (see instructions):			
<b>a</b> Vehicles, machinery, equipment . . . . .	<b>24a</b>		
<b>b</b> Other (land, animals, etc.) . . . . .	<b>24b</b>		
<b>25</b> Repairs and maintenance . . . . .	<b>25</b>		
<b>26</b> Seeds and plants . . . . .	<b>26</b>	<u>975</u>	
<b>27</b> Storage and warehousing . . . . .	<b>27</b>		
<b>28</b> Supplies . . . . .	<b>28</b>		
<b>29</b> Taxes . . . . .	<b>29</b>	<u>250</u>	
<b>30</b> Utilities . . . . .	<b>30</b>	<u>250</u>	
<b>31</b> Veterinary, breeding, and medicine . . . . .	<b>31</b>		
<b>32</b> Other expenses (specify):			
<b>a</b> -----	<b>32a</b>		
<b>b</b> -----	<b>32b</b>		
<b>c</b> -----	<b>32c</b>		
<b>d</b> -----	<b>32d</b>		
<b>e</b> -----	<b>32e</b>		
<b>f</b> -----	<b>32f</b>		
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions . . . . .	<b>33</b>		<u>4,450</u>
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9 . . . . .	<b>34</b>		<u>6,550</u>
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.			
<b>35</b> Reserved for future use.			
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss:			
<b>a</b> <input type="checkbox"/> All investment is at risk.	<b>b</b> <input type="checkbox"/> Some investment is not at risk.		

**Part III Farm Income—Accrual Method** (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)		<b>37</b>	
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>   _____	<b>38b</b>	Taxable amount
<b>39a</b>	Agricultural program payments	<b>39a</b>   _____	<b>39b</b>	Taxable amount
<b>40</b>	Commodity Credit Corporation (CCC) loans:			
<b>a</b>	CCC loans reported under election		<b>40a</b>	
<b>b</b>	CCC loans forfeited	<b>40b</b>   _____	<b>40c</b>	Taxable amount
<b>41</b>	Crop insurance proceeds		<b>41</b>	
<b>42</b>	Custom hire (machine work) income		<b>42</b>	
<b>43</b>	Other income (see instructions)		<b>43</b>	
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)		<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>		
<b>46</b>		<b>46</b>		
<b>47</b>		<b>47</b>		
<b>48</b>		<b>48</b>		
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* . . . . .		<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9 . . . . .		<b>50</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**



Do not file Schedule F (Form 1040 or 1040-SR) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead, file Schedule C (Form 1040 or 1040-SR).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)

**SCHEDULE SE**  
**(Form 1040 or 1040-SR)**

**Self-Employment Tax**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

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

Social security number of person  
with self-employment income ▶

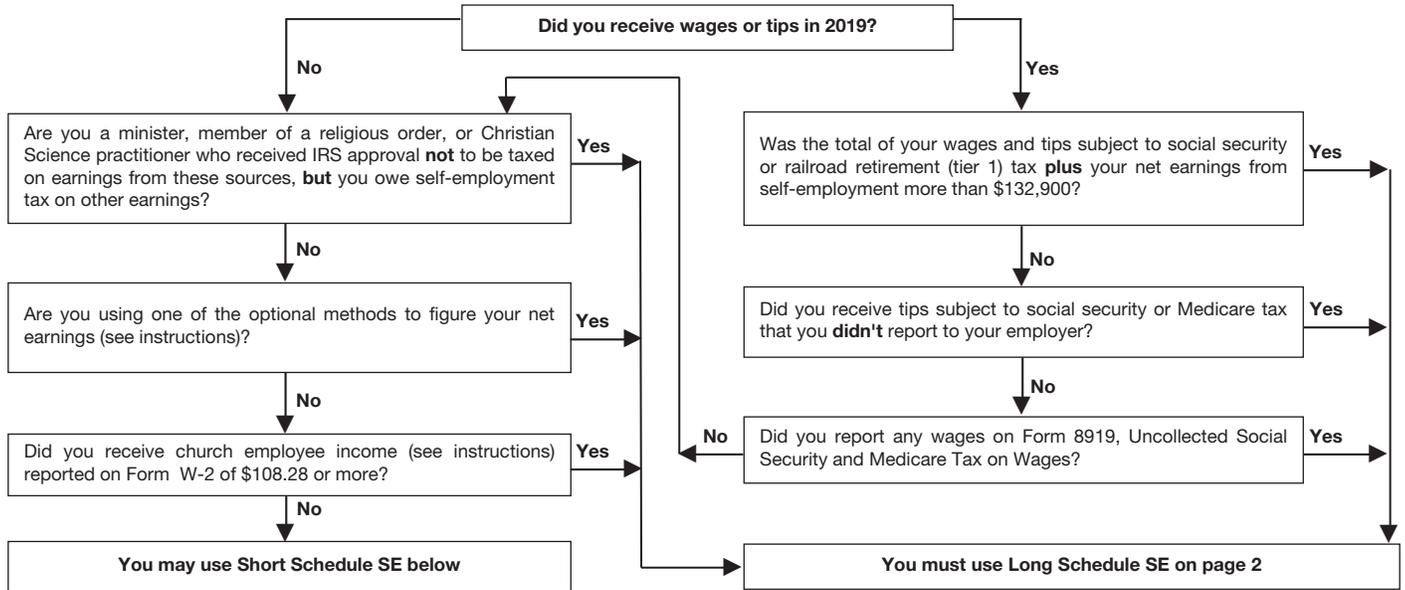
Lynette Heather

400-00-1031

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . .	<b>1b</b>	( )
<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	
<b>4</b> Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b . . . . . ▶	<b>4</b>	
<b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.</b> • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on <b>Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .</b>	<b>5</b>	
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 . . . . .</b>	<b>6</b>	

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

Social security number of person with self-employment income

400-00-1031

Lynette Heather

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

Form 1040-SR Part I Self-Employment Tax. Includes lines 1a through 13 with descriptions and a table for numerical entries. Line 7 contains the value 132,900 and line 14 contains 5,440.

Part II Optional Methods To Figure Net Earnings (see instructions)

Form 1040-SR Part II Optional Methods To Figure Net Earnings. Includes Farm and Nonfarm optional methods with lines 14 through 17. Line 14 contains the value 5,440.

1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

2 From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

3 From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

4 From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income not subject to self-employment tax)  
▶ Attach to Form 1040, Form 1040-SR, or Form 1040-NR.  
▶ Go to [www.irs.gov/Form4835](http://www.irs.gov/Form4835) for the latest information.

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on tax return

Your social security number

400-00-1031

Employer ID number (EIN), if any

Lynette Heather

**A** Did you actively participate in the operation of this farm during 2019? See instructions  Yes  No

**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	9,100
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>2a</b>	0
<b>2b</b>	Taxable amount	<b>2b</b>	
<b>3a</b>	Agricultural program payments (see instructions) . . . . .	<b>3a</b>	0
<b>3b</b>	Taxable amount	<b>3b</b>	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	0
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	0
<b>4c</b>	Taxable amount	<b>4c</b>	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2019 . . . . .	<b>5a</b>	0
<b>5b</b>	Taxable amount	<b>5b</b>	
<b>c</b>	If election to defer to 2020 is attached, check here <input type="checkbox"/>	<b>5d</b>	Amount deferred from 2018
<b>5d</b>		<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	0
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040 or 1040-SR), line 42 . . . . .	<b>7</b>	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040 or 1040-SR) instructions). Also attach <b>Form 4562</b>	<b>8</b>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	
<b>9</b>	Chemicals . . . . .	<b>9</b>	925	<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions)	<b>10</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions)	<b>22a</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>		<b>b</b>	Other (land, animals, etc.) . . . . .	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>		<b>23</b>	Repairs and maintenance . . . . .	<b>23</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040 or 1040-SR) instructions) . . . . .	<b>13</b>		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	
<b>14</b>	Feed . . . . .	<b>14</b>		<b>25</b>	Storage and warehousing . . . . .	<b>25</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>		<b>26</b>	Supplies . . . . .	<b>26</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		<b>27</b>	Taxes . . . . .	<b>27</b>	710
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	580	<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>18</b>	Insurance (other than health) . . . . .	<b>18</b>	1,350	<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>19</b>	Interest (see instructions):			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>19a</b>		<b>a</b>	-----	<b>30a</b>	
<b>b</b>	Other . . . . .	<b>19b</b>		<b>b</b>	-----	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040 or 1040-SR) instructions) . . . . .	<b>20</b>		<b>c</b>	-----	<b>30c</b>	
				<b>d</b>	-----	<b>30d</b>	
				<b>e</b>	-----	<b>30e</b>	
				<b>f</b>	-----	<b>30f</b>	
				<b>g</b>	-----	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g. See instructions . . . . .	<b>31</b>		<b>31</b>		<b>31</b>	
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040 or 1040-SR), line 40. If the result is a loss, you <b>must</b> go to line 34. See instructions . . . . .	<b>32</b>		<b>32</b>		<b>32</b>	
<b>33</b>	Reserved for future use . . . . .	<b>33</b>		<b>33</b>		<b>33</b>	
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity. See instructions . . . . .	<b>34a</b>	<input type="checkbox"/> All investment is at risk.	<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.		
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040 or 1040-SR), line 40. See instructions . . . . .	<b>34c</b>		<b>34c</b>			

**Qualified Dividends and Capital Gain Tax Worksheet—Line 12a**

**Before you begin:** ✓ See the earlier instructions for line 12a to see if you can use this worksheet to figure your tax.  
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 11b.  
 ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 6.

1.	Enter the amount from Form 1040 or 1040-SR, line 11b. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>28,795</u>
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>0</u>
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-	3.	<u>2,105</u>
	<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 6.		
4.	Add lines 2 and 3	4.	<u>2,105</u>
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u>0</u>
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>2,105</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>26,690</u>
8.	Enter: \$39,375 if single or married filing separately, \$78,750 if married filing jointly or qualifying widow(er), \$52,750 if head of household.	8.	<u>39,375</u>
9.	Enter the smaller of line 1 or line 8		9.
10.	Enter the smaller of line 7 or line 9	10.	<u>26,690</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>2,105</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>2,105</u>
13.	Enter the amount from line 11	13.	<u>2,105</u>
14.	Subtract line 13 from line 12	14.	<u>0</u>
15.	Enter: \$434,550 if single, \$244,425 if married filing separately, \$488,850 if married filing jointly or qualifying widow(er), \$461,700 if head of household.	15.	<u>434,550</u>
16.	Enter the smaller of line 1 or line 15		16.
17.	Add lines 7 and 11	17.	<u>28,795</u>
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	<u>0</u>
19.	Enter the smaller of line 14 or line 18	19.	<u>0</u>
20.	Multiply line 19 by 15% (0.15)	20.	<u>0</u>
21.	Add lines 11 and 19	21.	<u>2,105</u>
22.	Subtract line 21 from line 12	22.	<u>0</u>
23.	Multiply line 22 by 20% (0.20)	23.	<u>0</u>
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>3,007</u>
25.	Add lines 20, 23, and 24	25.	<u>3,007</u>
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<u>3,259</u>
27.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or 26. Also include this amount on the entry space on Form 1040 or 1040-SR, line 12a. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 12a. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<u>3,007</u>

\* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.