ATS Test Scenario 16 Taxpayer: John J Smith and Sally S Smith SSN: 123-00-7777

Test Scenario 16 includes the following forms:

- Form 1040
- Form 1040 Schedule 1
- Form 1040 Schedule 3
- Form W-2
- Form 1040 Schedule B
- Form 1040 Schedule D
- Form 1040 Schedule E
- Form 8995-A
- Form 8995-A Schedule A
- Form 8995-A Schedule B
- Form 8995-A Schedule C

Additional Information for Form 8995-A:

John and Sally received qualified REIT dividends of \$2,000. Their taxable income including the REIT dividend, before QBID, is \$325,200.

John owns 50% of three S corporations; an accounting firm, car wash and gas station. He received Schedules K-1 reporting the following:

- Accounting firm; ordinary loss of \$38,000, QBI of \$(38,000), W-2 wages of \$950,000, and UBIA of qualified property of \$20,000.
- Car wash: ordinary income of \$100,600, Net Long-Term Capital Gain \$5,000, QBI \$100,000, W-2 wages of \$45,000, UBIA of qualified property of \$150,000.
- Gas station: ordinary income of \$205,000, QBI \$205,000, W-2 wages of \$60,000, UBIA of qualified property of \$500,000.

Assume John has basis, is at-risk, and materially participates in each activity.

The car wash and the gas station meet all the requirements for aggregation as specified in the regulations as follows:

a. John owns 50% or more of both the car wash and the gas station S corporations.

- b. Neither business is an SSTB.
- c. The businesses meet two of the required factors: i. They provide products and services that are customarily offered together. ii. They share facilities and employees.

104		artment of the Treasury—Internal Revenue Se S. Individual Income Ta	^{rvice} AXR	(99) eturn	201	19 OMB No. 154	5-0074	IRS Use Only	–Do not writ	e or staple in this space.
Filing Status Check only one box.	lf yo	Single ✓ Married filing jointly □ u checked the MFS box, enter the nan ild but not your dependent. ►	-	ed filing sepa bouse. If you		Head of house HOH or QW box, ent		· <u> </u>	fying wido he qualifyir	
Your first name John J			Las Sm	t name					Your soci	al security number
	spouse's	s first name and middle initial	_	t name						social security number 00 7778
	(numbe	er and street). If you have a P.O. box, s	e instr	uctions.			A	ot. no.	Check here i	ial Election Campaign f you, or your spouse if filing
City, town or p Denver, CO		ce, state, and ZIP code. If you have a fo	oreign a	ddress, also	complete sp	baces below (see instru	uctions).			\$3 to go to this fund. ox below will not change your
Foreign country	y name			Foreign p	province/state	e/county	Foreign	postal code		an four dependents, ctions and ✓ here ►
Standard Deduction		eone can claim: You as a depend Spouse itemizes on a separate return o			spouse as a atus alien	dependent				
Age/Blindness	You:	Were born before January 2, 19	55	Are blind	Spouse:	Was born befo	re Januar	y 2, 1955	Is blind	t l
Dependents ((1) First name	(see ins	structions): Last name		(2) Social secu	ırity number	(3) Relationship to yo	DU	(4) ✓ if Child tax cre	•	see instructions): Credit for other dependents
	1	Wages, salaries, tips, etc. Attach For	m(s) W	-2					. 1	
	2a	Tax-exempt interest	2a			b Taxable interest.	Attach Sc	h. B if require	ed 2b	
Standard	3a	Qualified dividends	3a		2,000	b Ordinary dividends	s. Attach S	ch. B if require	ed 3b	
Deduction for—	4a	IRA distributions	4a			b Taxable amount			4b	
 Single or Married filing separately, 	с	Pensions and annuities	4c			d Taxable amount			4d	
\$12,200	5a	Social security benefits	5a			b Taxable amount			5b	
 Married filing jointly or Qualifying 	6	Capital gain or (loss). Attach Schedul	e D if re	equired. If no	t required, c	heck here		🕨 🗌	6	
widow(er), \$24,400	7a	Other income from Schedule 1, line 9							7a	
• Head of	b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and	d 7a. Th	nis is your to t	tal income				► 7b	
household, \$18,350	8a	Adjustments to income from Schedu	e 1, lin	e22					8a	
 If you checked 	b	Subtract line 8a from line 7b. This is	our ad	justed gross	s income				► 8b	
any box under Standard	9	Standard deduction or itemized de	ductio	ns (from Sch	edule A) .		9			
Deduction,	10	Qualified business income deduction	. Attacl	n Form 8995	or Form 899	5-A 1	0			
see instructions.	11a	Add lines 9 and 10							11a	
	b	Taxable income. Subtract line 11a fi	om line	8b					11b	
For Disclosure,	, Privac	y Act, and Paperwork Reduction Act	Notice	, see separa	ate instructi	ons.	Cat. No. 1	1320B		Form 1040 (2019)

Form 1040 (2019	9)									Page 2
	12a	Tax (see inst.) Check if any from F	orm(s): 1 8814	4 2 🗌 4972	3	12a				
	b	Add Schedule 2, line 3, and line	12a and enter the	total			. 🕨	12b		
	13a	Child tax credit or credit for othe	er dependents .			13a				
	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, ente	er-0				14		
	15	Other taxes, including self-empl	oyment tax, from S	Schedule 2, line ⁻	10			15		
	16	Add lines 14 and 15. This is you	r total tax .		<u>.</u>		. 🕨	16		
	17	Federal income tax withheld from	m Forms W-2 and	1099				17		
If you have a	18	Other payments and refundable	credits:							
qualifying child, attach Sch. EIC.	а	Earned income credit (EIC) .				18a				
If you have	b	Additional child tax credit. Attac	h Schedule 8812			18b				
nontaxable combat pay, see	С	American opportunity credit from	n Form 8863, line 8	8		18c				
instructions.	d	Schedule 3, line 14				18d				
	е	Add lines 18a through 18d. Thes	se are your total o t	ther payments a	and refundable cred	lits	. •	18e		
	19	Add lines 17 and 18e. These are	your total payme	nts			. 🕨	19		
Refund	20	If line 19 is more than line 16, su	btract line 16 from	line 19. This is t	he amount you over	paid		20		
	21a	Amount of line 20 you want refu	nded to you. If Fo	rm 8888 is attac	hed, check here .			21a		
Direct deposit? See instructions.	►b	Routing number			🕨 c Type:	Checking	Savings			
	► d	Account number								
	22	Amount of line 20 you want app	lied to your 2020	estimated tax	🕨	22				
Amount	23	Amount you owe. Subtract line	19 from line 16. Fo	or details on hov	v to pay, see instruct	ions	. 🕨	23		
You Owe	24	Estimated tax penalty (see instru			🕨	24				
Third Party	Do	you want to allow another person	i (other than your p	oaid preparer) to	discuss this return w	ith the IRS? See in:	structions.		es. Comple	ete below.
Designee	De	alamaa'a		Dhana		Dereen	al identifica		0	
(Other than paid preparer)		signee's me ►		Phone no.		numbe			$\top \top$	
Sign	Und	der penalties of perjury, I declare that I	have examined this r	return and accomp	anying schedules and s	tatements, and to the	best of my k	nowledge	and belief, t	hey are true,
Here	cor	rect, and complete. Declaration of prep	arer (other than taxpa	yer) is based on all	information of which pre	eparer has any knowle	dge.	-		
nere	Yo	ur signature		Date	Your occupation				t you an Ide	
	N	John J Smith		4/10/20	business owi	2.070	Prote (see i	_	N, enter it h	ere
Joint return? See instructions.	Sn	ouse's signature. If a joint return,	both must sign	Date	Spouse's occupati		If the	IBS sent	t your spous	se an
Keep a copy for		Sally S Smith	both maor orgin.				Ident	ity Protec	ction PIN, e	
your records.		Sury Sommer		4/10/20	clerk		(see i	nst.)		
		one no.	1	Email address						
Paid	Pre	eparer's name	Preparer's signat	ture		Date	PTIN		Check if:	
Preparer									3rd Par	rty Designee
Use Only	Fir	m's name 🕨				Phone no.			Self-er	mployed
	Fir	m's address 🕨					Firm'	s EIN 🕨		

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

Form **1040** (2019)

	SCHEDULE 1 Additional Income and Adjustments to Income		OMB No. 1545-0074			
• Departm	ent of the Treasury Revenue Service	 Attach to Form 1040 or 1040-SR. Go to www.irs.gov/Form1040 for instructions and the latest information. 		Attachment Sequence No. 01		
Name(s)	shown on Form 10	40 or 1040-SR	Your se	ocial security	number	
John .	J Smith and Sall	y S Smith		123-00-777	7	
virtual	currency?	ds. credits, or offsets of state and local income taxes		Yes	✓ No	
2a	Alimony receiv		2	a		
b		al divorce or separation agreement (see instructions) ►				
3	Business inco	me or (loss). Attach Schedule C	. 3	;		
4		(losses). Attach Form 4797	. 4			
5		ate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	. 5			
6	Farm income	or (loss). Attach Schedule F	. 6			
7	Unemploymer	t compensation	. 7			
8	Other income.	List type and amount				
			0	;		
9	Combine lines	1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	. 9)		
Part	II Adjustn	nents to Income				
10	Educator expe	enses	. 10	D		
11	Certain busine	ess expenses of reservists, performing artists, and fee-basis government officials. Attac	h			
	Form 2106 .		. 1	1		
12	Health savings	account deduction. Attach Form 8889	. 12	2		
13	Moving expen	ses for members of the Armed Forces. Attach Form 3903		-		
14	Deductible pa	rt of self-employment tax. Attach Schedule SE		-		
15		I SEP, SIMPLE, and qualified plans		-		
16		I health insurance deduction		-		
17		ly withdrawal of savings		7		
18a	• •		. 18	a		
b		SN	_			
С	Date of origina	al divorce or separation agreement (see instructions) \blacktriangleright				
19			. 19			
20		nterest deduction				
21				1		
22	1040-SR, line	hrough 21. These are your adjustments to income. Enter here and on Form 1040 of 8a	. 2	_		
For Pa	perwork Reduct	ion Act Notice, see your tax return instructions. Cat. No. 71479F Schedul	e 1 (For	m 1040 or 104	0-SR) 2019	

SCHEDULE 3

Internal Revenue Service

(Form 1040 or 1040-SR)
Department of the Treasury

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

Additional Credits and Payments

OMB No. 1545-0074 2019

► Attach	to	Form	1040	or	1040-SR.
/ ////				~	1010 011

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

Attachment Sequence No. 03 Your social security number

7777

John	J Smith and Sally S Smith	1	23-00-7777
Par			
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 credit. Attach Form 5695	5	
6	Other credits from Form: a 3800 b 8801 c	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	. 7	
Par	II Other Payments and Refundable Credits		
8	2019 estimated tax payments and amount applied from 2018 return	8	46,796
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 2439 b Reserved c 8885 d	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	
For Pa	aperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71480G Schedul	e 3 (Form	1040 or 1040-SR) 2019

a Empl	oyee's social security number 123-00-7778	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	IRSE	- fi]	Visit the www.irs	IRS website at
b Employer identification number (EIN)	.20 00 , , , 0		1 Wa	ges, tips, other corr	pensation	2 Fee	deral income ta	ax withheld
00-23	314542				75000			6000
c Employer's name, address, and ZIP code			3 So	cial security wage	S	4 So	cial security ta	x withheld
IRS					75000			4650
30 State Street			5 Me	edicare wages and	tips	6 Me	dicare tax with	hheld
Denver, CO 80219					75000			1088
			7 So	cial security tips		8 Allo	ocated tips	
d Control number			9			10 De	pendent care	benefits
e Employee's first name and initial Last	name	Suff.	11 No	onqualified plans			e instructions	for box 12
Sally S Smith						Cod		
54 Maple St				tutory Retirement ployee plan	Third-party sick pay	12b		
Denver, CO 80219						Cod		
			14 Oth	ner		12c		
						Cod		
						12d		
						Cod		
f Employee's address and ZIP code						e		
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages	, tips, etc. 1	9 Local	income tax	20 Locality name
со	75000		3500					
				+				
			•		partment of	the Treas	surv—Internal	Revenue Service
Form W-2 Wage and Tax Statement		╏║╖┍	1	DC			a, monu	

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

SCHEDULE B (Form 1040 or 1040-SR)

(FOIIII	1040	01	1040-36)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

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

OMB No. 1545-0074

Name(s) shown on r John J and Sall		th	Your	social securi 123-00-7	-	ber	
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the			ount		
(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.		buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►	D				
Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	23	Add the amounts on line 1	2	9			
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR,	3				
		line 2b	4				
Part II	Note: 5	If line 4 is over \$1,500, you must complete Part III. List name of payer ► mutual fund		Amo	ount	2,000	
Ordinary Dividends (See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)		5				
Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	6				
<u> </u>		If line 6 is over \$1,500, you must complete Part III.					
Part III		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide n account; or (c) received a distribution from, or were a grantor of, or a transferor to, a			Yes	No	
Foreign Accounts and Trusts		At any time during 2019, did you have a financial interest in or signature authority of account (such as a bank account, securities account, or brokerage account) locat country? See instructions	ed in	a foreign			
Caution: If required, failure to file FinCEN		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank Accounts (FBAR), to report that financial interest or signature authority? See Find and its instructions for filing requirements and exceptions to those requirements .	CEN F	orm 114			
Form 114 may result in	b	If you are required to file FinCEN Form 114, enter the name of the foreign coun financial account is located ►	-				
substantial penalties. See instructions.	8	financial account is located ► During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions					

SCHEDULE D

(Form 1040 or 1040-SR)

Name(s) shown on return

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) Attach to Form 1040, 1040-SR, or 1040-NR.
 Go to www.irs.gov/ScheduleD for instructions and the latest information.
 Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment Sequence No. 12 Your social security number

20

John J and Sally S Smith

123-	00-	77	77

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes V 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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.		<u>80</u> 00		
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked		0		
3 Totals for all transactions reported on Form(s) 8949 with Box C checked			U	
4 Short-term gain from Form 6252 and short-term gain or (lo	oss) from Forms 4	684, 6781, and 88	324 4	
5 Net short-term gain or (loss) from partnerships, Schedule(s) K-1	-			
6 Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	y, from line 8 of y	our Capital Loss	Carryover	()
7 Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise			e any long-	

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

	instructions for how to figure the amounts to enter on the below.	(d)	(e)	(g) Adjustmen	ts	(h) Gain or (loss) Subtract column (e)
This	is form may be easier to complete if you round off cents to nole dollars.				from Part II,	from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked.					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824		• •	. ,	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-113 Capital gain distributions. See the instructions						5,000
14	14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions					()
15	Net long-term capital gain or (loss). Combine lines 8a the back .	•	.,		15	

Part III Summary 16 Combine lines 7 and 15 and enter the result 16 • If line 16 is a gain, 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. 16 • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. 16

- If line 16 is **zero**, 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.
- 17 Are lines 15 and 16 both gains?
 ✓ Yes. Go to line 18.
 □ No. Skip lines 18 through 21, and go to line 22.

- 20 Are lines 18 and 19 both zero or blank?
 - ✓ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below.
 - □ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.
- **21** If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the **smaller** of:
- The loss on line 16; or
 (\$3,000), or if married filing separately, (\$1,500)
 Note: When figuring which amount is smaller, treat both amounts as positive numbers.
 22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?
 - ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).

□ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Schedule D (Form 1040 or 1040-SR) 2019

19

		DULE E 040 or 1040-SR)							MB No. 1545-0	074				
Account is the set of the set of the set of the set of the latest information. Account is the set of the set o	(i onni								c.)	2019)			
Numeted become method Ver solution John J and Stilly Smith 122:00-7777 Partal Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting percental property, use Saheduke 0 (ase instructions). Income or Loss From Rental Real Estate and Royalties Note: If you are in information of the forming 1089? (ase instructions). Income or Loss From Rental Real Estate and Royalties A Did you make any payments in 2019 that would require you to file Forming 1089? (ase instructions). Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental Real Estate and Royalties A Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental Real Estate and Royalties Income or Loss From Rental From Rental From Rental Estate Ross Royaltes Income or Royaltes Incom			easury								A	ttachment	~	
Lothing 12200-777 Fort I Increme or Loss From Rental Real Estata and Royelties Note: If you are an individual, ropert farm rental income or loss from Form 4836 on page 2. Iner 40. A Did you make any payments in 2019 that would require you for file Formis) 10897 (see instructions) Image: Set												3		
Part Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of enting personal poperty, use Settedule C (see instructions). If you are an individual, roparitam rental income or ides from Form 4835 on page 2, line 40. A Dd you make any payments in 2019 frat would require you to file Form(s) 1088? (see instructions) Image 2, line 40. B If "Yes," did you or waiter of the main tradition of the form(s) 1088? (see instructions) Image 2, line 40. A Image 2, line 40. Image 2, line 40. A Image 2, line 40. Image 2, line 40. A Image 2, line 40. Image 2, line 40. A Image 2, line 40. Image 2, line 40. B Image 2, line 40. Image 2, line 40. B Image 2, line 40. Image 2, line 40. B Image 2, line 40. Image 2, line 40. B Image 2, line 40. Image 2, line 40. C Image 2, line 40. Image 2, line 40. B Image 2, line 40. Image 2, line 40. C Image 2, line 40. Image 2, line 40. B Image 2, line 40. Image 2, line 40. C Image 2, line 40. Image 2, line 40. Type of Property: Image 2, line 40.<														
Solid-studie (see instructions) If you are an instructions) If you are an instructions) If yes No A Did you make any payments in 2019 that would require you to file Form(s) 1093? (see instructions) If yes No 1a Physical address of each property (street, city, state, ZIP code) If you of Property If you of Property If a construction is below; If a construction is the observed is the property isted of fair rental and personal use days. Check the QV box; A Image: Construction is the observed is the property isted is the personal use days. Check the QV box; A Image: Construction is the observed is the personal use days. Check the QV box; A Image: Construction is the observed is the personal use days. Check the QV box; A Image: Construction is the observed is the ob				om Rental Real	Estate and B	ovaltio	s Not	e lf vou a	ro in th	o husinoss	of renting			<u> </u>
A Did you make any payments in 2019 that would require you to file Form(s) 1009? (see instructions) If Yes Ø No B If Yes, "did you or will you file required Form 1099? Image: Second Seco	Fari					-		-						50
B. If "Yes," did you or will you file required Forms 1099? Yes No 1a Physical address of each property (street, city, state, ZIP code) A 8 C Type of Property 2 For each rental real estate property listed, only the number of fair mental and only file only the number of fair mental and only file only the number of fair mental and only if you need the requirements to file as a gualified plot verture: See instructions: A A B C 7 por of Property: 1 Single Family Residence 3 Vacation/Short-Term Rental 5. Land 7 Self-Rental 2 1 1 2 Multi-Family Residence 3 Vacation/Short-Term Rental 5 A B C 1 3 Rents received 4 Commercial 6 Royatiles 8 Other (describe) 1 1 6 Auto and travel (see instructions) 5 6 1 1 1 1 10 Legal and other professional fees 10 1 1 1 1 1 11 Management fees 11 1 1 1 1 1 1 13 Other interest. 16 1 1 1 1 1 1 1 1												ладо 2, п		No
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amount in the total on line 41 on page 2												26		

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No.

Schedu	le E (Form 1040 or 1040-SR) 20	19					Attachment Sequence	No. 13		Page 2
Name(s) shown on return. Do not enter	name and social secu	urity number if s	hown on o	other side.			Your so	ocial secur	ity number
John .	J and Sally S Smith								123-00)-7777
Cauti	on: The IRS compares a	mounts reported	l on your tax	return	with amoun	ts show	wn on Schedule(s)	K-1.		
Part	II Income or Loss stock, or receive a lo	From Partner ban repayment from report a loss from a	r ships and n an S corpora an at-risk activ	S Corr ation, yo	oorations u must chec	– Note k the bo	e: If you report a loss ox in column (e) on lir not at risk, you must	, receive e 28 anc	d attach th	ne required basis
27	Are you reporting any passive activity (if tha see instructions befor	t loss was not re	ported on F	orm 858	32), or unre	imburs 			If you ar	
28	(a) Nam	ie	partne	ter P for rship; S rporation	(c) Check foreign partnership		(d) Employer identification number	basis co	Check if omputation equired	(f) Check if any amount is not at risk
A A	ccounting Firm			S					\checkmark	
BC	ar Wash			S						
CG	as Station			S						
D										
	Passive Inco	me and Loss				N	onpassive Income	and L	oss	
	(g) Passive loss allowed (attach Form 8582 if required		sive income hedule K-1		onpassive loss see Schedule	K-1)	(j) Section 179 ex deduction from For			npassive income Schedule K-1
<u>A</u>						-38,000)			
B				4						100,600
					_					205,000
D	TII									
29a	Totals									
b	Totals									
30	Add columns (h) and (k)			• • •				30	(
31	Add columns (g), (i), and			· · ·				31	()
32	Total partnership and				mbine lines	s 30 an	d 31	32		
Part	III Income or Loss	From Estates	and Trust	S						
33			(a) Name							nployer ion number
A										
В	Dace	ive Income and	1.055				Nonpassive	Income	andlo	20
	(c) Passive deduction or le (attach Form 8582 if n			ssive inco Schedule			 Deduction or loss rom Schedule K-1 		.,	ncome from Iule K-1
<u>A</u>										
В	-							_		
34a	Totals							_		
b	Totals	af line 0.4 a						05	1	
35	Add columns (d) and (f)							35	(````
36 27	Add columns (c) and (e)		· · · · ·	· · ·				36	()
37 Dort	Total estate and trust		,			t Conc	luits (REMICs) –	37 Bosid		dor
Part	Income of Loss				s inclusion from	~	· · · ·			
38	(a) Name	(b) Employer ident number	tification	Schedu	iles Q, line 2c nstructions)	(u) Taxable income (net lo: om Schedules Q, line 1			ome from s Q, line 3b
	Operate la service de la construcción de la constru				ha alter de la com			000		
39 Dort	Combine columns (d) a	nu (e) only. Enter	the result he	ere and	include In 1		a on line 41 Delow	39		
Part			HING 4005 AL		alate lie - 4	0 6 -1 -	.,	40		
40	Net farm rental income	. ,						40		
41	Total income or (loss). Combine lines				. П	J4U-SK), line	e 5, or Form 1040-NK, line 18 ►	41		
42	Reconciliation of farm									
	farming and fishing incon									
	(Form 1065), box 14, cod					40				
	AC; and Schedule K-1 (Fe				í í	42		_		
43	Reconciliation for real estat									
	(see instructions), enter the									
	1040, Form 1040-SR, or Forr			e activitie	s in which	40				
	you materially participated un	ider the passive activ	my loss rules			43				

Form **8995-A**

Qualified Business Income Deduction

Attach to your tax return.

► Go to www.irs.gov/Form8995A for instructions and the latest information.

Attachment Sequence No. **55A** Your taxpayer identification number

OMB No. XXXX-XXXX

2019

123-00-7777

Department of the Treasury Internal Revenue Service
Name(s) shown on return

John J and Sally S Smith

Part	I Trade, Business, or Aggregation Information					
	olete the schedules for Form 8995-A, (A, B, C, and/or D), as a ed. See instructions.	pplicable, ber	fore	e starting Part I. A	ttach additional wo	orksheets when
1	(a) Trade, business, or aggregation name	(b) Check if specified servi		(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
Α	Accounting Firm	✓			00-3445564	
В	Aggregation					
с						
Part	I Determine Your Adjusted Qualified Business I	Income				
				Α	В	С
2	Qualified business income from the trade, business, or aggre See instructions					
3	Multiply line 2 by 20% (0.20). If your taxable income is \$1 or less (\$160,725 if married filing separately; \$321,400 if filing jointly), skip lines 4 through 12 and enter the amount line 3 on line 13	married nt from		- T 1	- 9	
	Allocable share of W-2 wages from the trade, busine aggregation	ess, or 4				
5 6	Multiply line 4 by 50% (0.50) . <th.< td=""><th></th><td></td><td></td><td></td><td></td></th.<>					
7	Allocable share of the unadjusted basis immediately acquisition (UBIA) of all qualified property	-				
8	Multiply line 7 by 2.5% (0.025)	8				
	Add lines 6 and 8					
10 11	Enter the greater of line 5 or line 9	aller of				
12	line 3 or line 10 .					
	instructions		2			
13	Qualified business income deduction before patron rec Enter the greater of line 11 or line 12		,			
14	Patron reduction. Enter the amount from Schedule D (Form 8 line 6, if any					
15	Qualified business income component. Subtract line 14 from		;			
16	Total qualified business income component. Add all a					
	reported on line 15		;			
For Priv	vacy Act and Paperwork Reduction Act Notice, see separate in	structions.		Cat. No. 716	61B F	orm 8995-A (2019)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$160,700 but not \$210,700 (\$160,725 and \$210,725 if married filing separately; \$321,400 and \$421,400 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

			Α		В		С
17	Enter amounts from line 3	17					
18	Enter the amounts from line 10	18					
19		19					
20	Taxable income before qualified business						
	income deduction						
21	Threshold. Enter \$160,700 (\$160,725 if						
	married filing separately; \$321,400 if						
00	married filing jointly)						
22	Subtract line 21 from line 20 . . 22 Phase-in range. Enter \$50,000 (\$100,000 if						
23	married filing jointly)						
24	Phase-in percentage. Divide line 22 by line 23 24 %						
25		25					
26	Qualified business income after phase-in reduction. Subtract line						
	25 from line 17. Enter this amount here and on line 12, for the				10 C - 1		
		26					
Part							
27	Total qualified business income component from all qualified				the second se		
	businesses, or aggregations. Enter the amount from line 16						
28	Qualified REIT dividends and publicly traded partnership (PTP) in				2,000		
29	(loss). See instructions			(2,000		
29 30	Total gualified REIT dividends and PTP income. Combine lines 28 a			<u> </u>	0)		
50	less than zero, enter -0						
31	REIT and PTP component. Multiply line 30 by 20% (0.20)						
32	Qualified business income deduction before the income limitation. Ad			s i	🕨	32	
33	Taxable income before qualified business income deduction		33				
34	Net capital gain. See instructions						
35	Subtract line 34 from line 33. If zero or less, enter -0					35	
36	Income limitation. Multiply line 35 by 20% (0.20)					36	
37	Qualified business income deduction before the domestic product under section 199A(g). Enter the smaller of line 32 or line 36					37	
38	DPAD under section 199A(g) allocated from an agricultural or hortic						
00	more than line 33 minus line 37					38	
39	Total qualified business income deduction. Add lines 37 and 38					39	
40	Total qualified REIT dividends and PTP (loss) carryforward. Comb	oine	lines 28 ar	nd 29.	If zero or		
	greater, enter -0					40	()
							Form 8995-A (2019)

SCHEDULE A (Form 8995-A)

Specified Service Trades or Businesses

Department of the Treasury Internal Revenue Service

► Attach to Form 8995-A.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. XXXX-XXXX 201 Attachment Sequence No. 55B

Name(s) shown on return

John J and Sally S Smith

Your taxpayer identification number

123-00-7777

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$160,700 but not \$210,700 (\$160,725 but not \$210,725 if married filing separately; \$321,400 and \$421,400 if married filing jointly). If your taxable income isn't more than \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$210,700 (\$210,725 if married filing separately; \$421,400 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

Other Than Publicly Traded Partnerships (PTP) Part I

					A	В	С
			25		20	T C	
1a	Trade or business name		· · · · ·	1a	Accounting Firm		
b	Taxpayer identification number			1b			
2	Qualified business income or (loss) from the tr	ade o	r business	2	-38,000		
3	Allocable share of W-2 wages from the trade	or bu	siness	3	950,000		
4	Allocable share of the unadjusted basis acquisition (UBIA) of all qualified property .	s im 	mediately after	4	20,000	1 E	
5	Taxable income before qualified business income deduction	5					
6	Threshold. Enter \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly)	6					
7	Subtract line 6 from line 5	7					
8	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	8					
9	Divide line 7 by line 8	9					
10	Applicable percentage. Subtract line 9 from 100%	10	%				
11	Applicable percentage of qualified busines Multiply line 2 by line 10. Enter this amount of 8995-A) or on Form 8995-A, line 2, for the co business, as appropriate. See instructions .	on So orresp	hedule C (Form onding trade or	11			
12	Applicable percentage of W-2 wages. Multi Enter this amount on Form 8995-A, line 4, f trade or business, as appropriate. See instruct	or the	e corresponding	12			
13	Applicable percentage of the UBIA of qualified 4 by line 10. Enter this amount on Form 88 corresponding trade or business, as appropriate	995-A	, line 7, for the	13			
Part	I Publicly Traded Partnership						

			A	В		С
14	Trade or business name	14				
15	Taxpayer identification number	15				
16	Qualified PTP income or (loss)	16				
17	7 Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16				17	
18	Taxable income before qualified business income deduction				18	
19	Threshold. Enter \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly)				19	
20	Subtract line 19 from line 18				20	
21	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly) .				21	
22	Divide line 20 by line 21				22	
23	Applicable percentage. Subtract line 22 from 100%				23	%
24	Applicable percentage of qualified PTP income or (loss). Multiply	, line	17 by line 23. Ir	nclude this		
	amount on Form 8995-A, line 28				24	
For Pr	ivacy Act and Paperwork Reduction Act Notice, see separate instructions		Cat. No. 72681D	Sc	hedule	A (Form 8995-A) 2019

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

SCHE	DULE B
(Form	8995-A)

Department of the Treasury

Internal Revenue Service

Name(s) shown on return

John J and Sally S Smith

Aggregation of Business Operations

OMB No. XXXX-XXXX

Attach to Form 8995-A.

► Go to www.irs.gov/Form8995A for instructions and the latest information.

2019 Attachment Sequence No. 55C Your taxpayer identification number

	-							
	1	23-	n	٥-	77	7	7	

If you have more than one aggregated group, complete and attach as many Schedules B as needed. Number the first aggregation "1" and any additional aggregations in numerical order (2, 3, 4, etc.). See instructions.

Aggregation No.: _

1

1 Provide a description of the aggregated trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4. In addition, if you hold a direct or indirect interest in a relevant pass-through entity (RPE) that aggregates multiple trades or businesses, you must attach a copy of the RPE's aggregations.

2 Has this trade or business aggregation changed from the prior year? This includes changes in the aggregation due to a trade or business being formed, acquired, disposed of, or ceasing operations. If "Yes," explain. If "No," skip line 2 and go to line 3.

3	(a) Name of trade or business	(b) Taxpayer identification number	(c) Qualified business income/(loss)	(d) W-2 wages	(e) Unadjusted basis immediately after acquisition
Car V	Vash	00-2223456	100,000	45,000	150,000
Gas	Station	00-2214478	205,000	60,000	500,000
4	Totals. Total columns (c), (d), and (e). Enter the Schedule C (Form 8995-A) or on Form 8995-A corresponding aggregation, as appropriate. See instr	, Part II, for the			
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.			Cat. No. 72685V	Schedule	B (Form 8995-A) 2019

SCHEDULE C	Loss Netting and Carryforward
(Form 8995-A)	LUSS Netting and Carrylorward

OMB No. XXXX-XXXX

Attach to Form 8995-A.

► Go to www.irs.gov/Form8995A for instructions and the latest information.

Attachment Sequence No. 55D Your taxpayer identification number

John .	I and	Sally	S	Smith
JUIII		Jany	\mathbf{J}	JIIIIII

Department of the Treasury Internal Revenue Service

Name(s) shown on return

123-00-7777
123-00-1111

If you have more than three trades, businesses, or aggregations, complete and attach as many Schedules C as needed. See instructions.

1	Trade, business, or aggregation name	(a) Qualified business income/(loss)	(b) Reduction loss netting (see instruction	business income			
Acco	unting Firm						
Aggr	egation 1						
2	Qualified business net (loss) carryforward from prior years. See instruction	ns		2 ((
3	3 Total of the trades, businesses, or aggregations losses. Combine the negative amounts on lines 1, column (a), and 2 for all trades, businesses, or aggregations						
4	Total of the trades, businesses, or aggregations income. Add the positiv (a), for all trades, businesses, or aggregations		1, column	4			
5	Losses netted with income of other trades, businesses, or aggregations. line 5, the smaller of the absolute value of line 3 or line 4. Allocate this a businesses, or aggregations on line 1, column (b). See instructions	mount to each of	the trades,	5 (
6	Qualified business net (loss) carryforward. Subtract line 5 from line 3. If ze	ero or more, enter ·	-0	6 (
For P	ivacy Act and Paperwork Reduction Act Notice, see separate instructions.	Cat. No. 72684K	Sche	edule C (Form 8995-A) 20			