

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial: **MICHAEL A** Last name: **MANN** Your social security number: \_\_\_\_\_

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

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

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)

Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. If more than four dependents, see inst. and  here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			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"/>

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

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

Your signature	Date	Your occupation <b>CAREGIVER</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
Firm's name ▶		Phone no.		<input type="checkbox"/> 3rd Party Designee
Firm's address ▶				<input type="checkbox"/> Self-employed

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

**Standard Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- 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>24367</b>
<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	<b>2b</b>	
<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	<b>3b</b>	
<b>4a</b>	IRAs, pensions, and annuities . . . . .	<b>4a</b>	<b>4b</b>	
<b>5a</b>	Social security benefits . . . . .	<b>5a</b>	<b>5b</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <b>1474</b> . . . . .		<b>6</b>	<b>25841</b>
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 . . . . .		<b>7</b>	<b>25019</b>
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .		<b>8</b>	<b>12000</b>
<b>9</b>	Qualified business income deduction (see instructions) . . . . .		<b>9</b>	<b>279</b>
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .		<b>10</b>	<b>12740</b>
<b>11</b>	<b>a</b> Tax (see inst.) <b>1337</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> ) . . . . .		<b>11</b>	<b>1337</b>
	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/> . . . . .		<b>12</b>	
<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/> . . . . .		<b>13</b>	<b>1337</b>
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .		<b>14</b>	<b>208</b>
<b>14</b>	Other taxes. Attach Schedule 4 . . . . .		<b>15</b>	<b>1545</b>
<b>15</b>	Total tax. Add lines 13 and 14 . . . . .		<b>16</b>	<b>2598</b>
<b>16</b>	Federal income tax withheld from Forms W-2 and 1099 . . . . .		<b>17</b>	
<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>b</b> Sch. 8812 <b>c</b> Form 8863 . . . . .		<b>18</b>	<b>2598</b>
	Add any amount from Schedule 5 . . . . .		<b>19</b>	<b>1053</b>
<b>18</b>	Add lines 16 and 17. These are your total payments . . . . .		<b>20a</b>	<b>1053</b>
<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b> . . . . .			
<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> . . . . .			
<b>b</b>	Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
<b>d</b>	Account number <input type="text"/>			
<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b> . . . . . <b>21</b>			
<b>22</b>	<b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions . . . . . <b>22</b>			
<b>23</b>	Estimated tax penalty (see instructions) . . . . . <b>23</b>			

**Refund**

Direct deposit?  
See instructions.

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040.**

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

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040

Your social security number

<b>Additional Income</b>	<b>1-9b</b>	Reserved . . . . .	<b>1-9b</b>		
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>10</b>		
	<b>11</b>	Alimony received . . . . .	<b>11</b>		
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	1474	
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	<b>13</b>		
	<b>14</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>14</b>		
	<b>15a</b>	Reserved . . . . .	<b>15b</b>		
	<b>16a</b>	Reserved . . . . .	<b>16b</b>		
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>		
	<b>18</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>		
	<b>19</b>	Unemployment compensation . . . . .	<b>19</b>		
	<b>20a</b>	Reserved . . . . .	<b>20b</b>		
<b>21</b>	Other income. List type and amount ▶ _____	<b>21</b>			
<b>22</b>	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . . . . .	<b>22</b>	1474		
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses . . . . .	<b>23</b>		
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>24</b>		
	<b>25</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>		
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>26</b>		
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>27</b>	104	
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>		
	<b>29</b>	Self-employed health insurance deduction . . . . .	<b>29</b>		
	<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>		
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ▶ _____	<b>31a</b>		
	<b>32</b>	IRA deduction . . . . .	<b>32</b>		
<b>33</b>	Student loan interest deduction . . . . .	<b>33</b>	718		
<b>34</b>	Reserved . . . . .	<b>34</b>			
<b>35</b>	Reserved . . . . .	<b>35</b>			
<b>36</b>	Add lines 23 through 35 . . . . .	<b>36</b>		822	

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018

**SCHEDULE 4  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Other Taxes**

▶ **Attach to Form 1040.**

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

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **04**

Name(s) shown on Form 1040

Your social security number

<b>Other Taxes</b>	<b>57</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>57</b>	<b>208</b>
	<b>58</b>	Unreported social security and Medicare tax from: Form <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
	<b>59</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>59</b>	
	<b>60a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>60a</b>	
	<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>60b</b>	
	<b>61</b>	Health care: individual responsibility (see instructions) . . . . .	<b>61</b>	
	<b>62</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>62</b>	
	<b>63</b>	Section 965 net tax liability installment from Form 965-A . . . . . <b>63</b>   _____		
	<b>64</b>	Add the amounts in the far right column. These are your <b>total other taxes</b> . Enter here and on Form 1040, line 14 . . . . .	<b>64</b>	<b>208</b>

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

Cat. No. 71481R

**Schedule 4 (Form 1040) 2018**

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2018**  
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 or Form 1040NR.

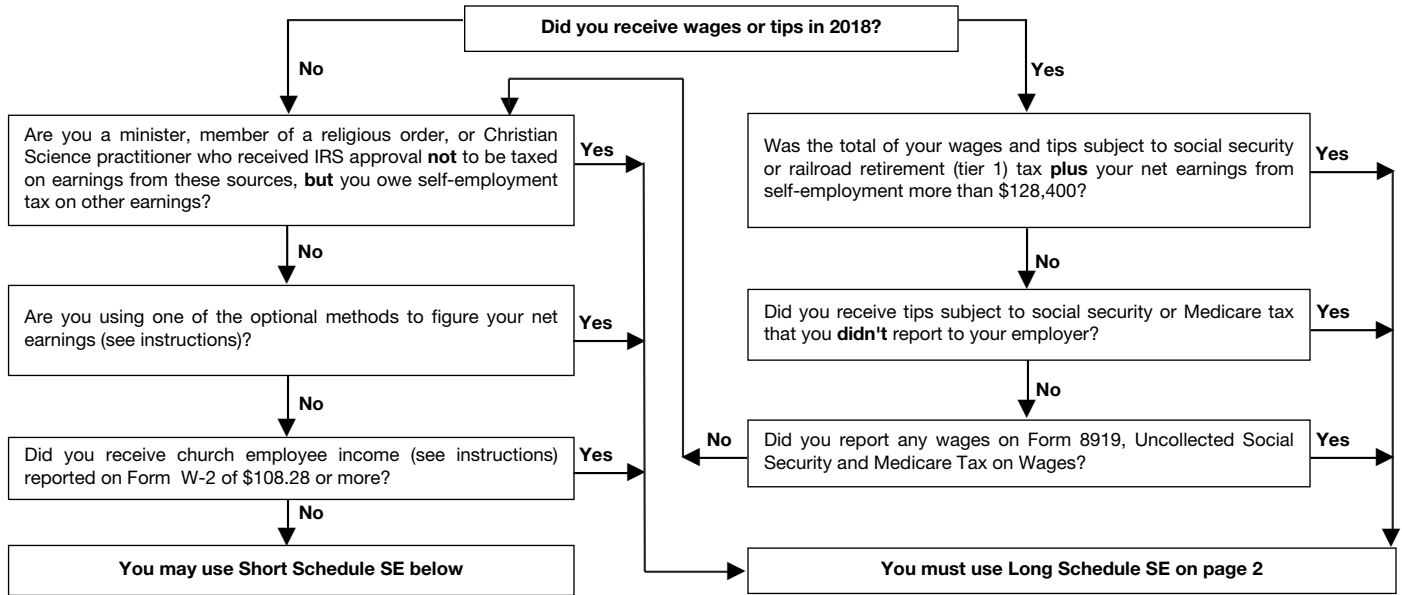
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)  
**MICHAEL A MANN**

Social security number of person  
with self-employment income ▶

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

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

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



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

<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>0</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>0</b>	)
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>		<b>1474.00</b>	
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		<b>1474</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>1361</b>	
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> . . .	<b>5</b>		<b>208</b>	
<b>6</b>	<b>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), line 27, or Form 1040NR, line 27</b> . . .	<b>6</b>		<b>104</b>	

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2018

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) MICHAEL A MANN

Social security number of person with self-employment income

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.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

Table with 13 rows (1a-13) for self-employment tax calculation. Includes sub-rows 1a, 1b, 2, 3, 4a, 4b, 4c, 5a, 5b, 6, 7, 8a, 8b, 8c, 8d, 9, 10, 11, 12, 13. Values are mostly 0.

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

Farm Optional Method. You may use this method only if (a) your gross farm income1 wasn't more than \$7,920, or (b) your net farm profits2 were less than \$5,717.

Table with 2 rows (14, 15) for Farm Optional Method. Values are 0.

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits3 were less than \$5,717 and also less than 72.189% of your gross nonfarm income,4 and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.

Table with 2 rows (16, 17) for Nonfarm Optional Method. Values are 0.

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; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

4 From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **09**

Name of proprietor <b>MICHAEL A MANN</b>		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions) <b>PROFESSIONAL, SCIENTIFIC, &amp; TECHNICAL SERVICES</b>	<b>B</b> Enter code from instructions ▶ <b>9 9 9 0 0 0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>MICHAEL MANN WEB DEVELOPMENT</b>	<b>D</b> Employer ID number (EIN) (see instr.) <b>2 0 4 6 9 7 5 1 8</b>	
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
<b>G</b> Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2018, check here <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	<b>2512</b>
<b>2</b> Returns and allowances	<b>2</b>	<b>0</b>
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>2512</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	<b>0</b>
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	<b>2512</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	<b>105</b>
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	<b>2617</b>

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

<b>8</b> Advertising	<b>8</b>	<b>0</b>	<b>18</b> Office expense (see instructions)	<b>18</b>	<b>0</b>
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	<b>0</b>	<b>19</b> Pension and profit-sharing plans	<b>19</b>	<b>0</b>
<b>10</b> Commissions and fees	<b>10</b>	<b>0</b>	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>	<b>0</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	<b>0</b>
<b>12</b> Depletion	<b>12</b>	<b>0</b>	<b>b</b> Other business property	<b>20b</b>	<b>0</b>
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>0</b>	<b>21</b> Repairs and maintenance	<b>21</b>	<b>0</b>
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>	<b>0</b>	<b>22</b> Supplies (not included in Part III)	<b>22</b>	<b>0</b>
<b>15</b> Insurance (other than health)	<b>15</b>	<b>0</b>	<b>23</b> Taxes and licenses	<b>23</b>	<b>0</b>
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	<b>0</b>	<b>a</b> Travel	<b>24a</b>	<b>331</b>
<b>b</b> Other	<b>16b</b>	<b>0</b>	<b>b</b> Deductible meals (see instructions)	<b>24b</b>	<b>0</b>
<b>17</b> Legal and professional services	<b>17</b>	<b>0</b>	<b>25</b> Utilities	<b>25</b>	<b>0</b>
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	<b>1143</b>	<b>26</b> Wages (less employment credits)	<b>26</b>	<b>0</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>1474</b>	<b>27a</b> Other expenses (from line 48)	<b>27a</b>	<b>812</b>
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>	<b>0</b>	<b>27b</b> Reserved for future use	<b>27b</b>	<b>0</b>
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3.</b> • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>1474</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3.</b> • If you checked 32b, you <b>must</b> attach <b>Form 6198.</b> Your loss may be limited.			<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)		
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	<b>0.00</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	<b>0.00</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	<b>0.00</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b>	<b>0.00</b>
<b>39</b>	Other costs . . . . .	<b>39</b>	<b>0.00</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>	<b>0</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>	<b>0.00</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	<b>0</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /	
<b>44</b>	Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:	
<b>a</b>	Business <u>0</u> <b>b</b> Commuting (see instructions) <u>0</u> <b>c</b> Other <u>0</u>	
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use?. . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

<b>Computer Parts</b>	<b>64</b>
<b>Phone</b>	<b>449</b>
<b>Web Services</b>	<b>259</b>
<b>Conventions</b>	<b>40</b>
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48 812</b>



<b>Part IV: Determine Your Qualified Business Income Deduction</b>		
27. Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from Part II, line 16	27.	<u>279</u>
28. Qualified REIT dividends and qualified PTP income or (loss) (see instructions)	28.	<u>0</u>
29. Qualified REIT dividends and qualified PTP loss carryforward from prior years. Enter as a negative number	29.	<u>0</u>
30. Total qualified REIT dividends and qualified PTP income. Add lines 28 and 29. If less than zero, enter -0-	30.	<u>0</u>
31. REIT and PTP component. Multiply line 30 by 20% (0.20)	31.	<u>0</u>
32. Qualified business income deduction before the income limitation. Add lines 27 and 31	32.	<u>279</u>
33. Taxable income before qualified business income deduction	33.	<u>13019</u>
34. Net capital gain (see instructions)	34.	<u>0</u>
35. Subtract line 34 from line 33. If zero or less, enter -0-	35.	<u>13019</u>
36. Income limitation. Multiply line 35 by 20% (0.20)	36.	<u>2604</u>
37. Qualified business income deduction. Enter the smaller of line 32 or line 36	37.	<u>279</u>
38. Total qualified REIT dividend and qualified PTP loss carryforward. Add lines 28 and 29, if zero or greater enter -0-	38.	<u>0</u>
39. DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37. Enter this deduction on Form 1040, line 10. See the instructions for Form 1040, line 10	39.	<u>0</u>

### Part I—Trade, Business, and Aggregation Information

Before you beginning to fill out Part I, determine if you need to complete Schedule A, B, C, or D by answering the following questions.

1. Do you have a specified service trade or business? If you answered yes, complete Schedule A before starting Part I.
2. Are you choosing to aggregate multiple trades or businesses into a single trade or business? If you answered yes, complete Schedule B before starting Part I.
3. Did any of your trades or businesses have a net loss for the year or do you have a qualified business net loss from prior years? If you answered yes, complete Schedule C before starting Part I.

**Line 1.** Enter the trade or business name and check the appropriate boxes. If you aggregated multiple trades or businesses into a single business on Schedule B, enter the aggregation group name, for example, Aggregation 1, 2, 3, etc., instead of entering the business name and leave line 1(d) blank. Enter on line 1(d), the employer identification number (EIN) that was is-

sued to you or your business on Form SS-4. If you do not have an EIN, enter your social security number (SSN) or individual taxpayer identification number (ITIN). If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, enter the EIN issued to the LLC. If you do not have such an EIN, enter the owner's name and tax identification number.

### Part II—Determine Your Qualified Business Income Component

**Line 2. Qualified business income from the trade or business.** Enter your QBI for each trade or business. The amount reported on line 2 can't be less than zero. See the instructions for Schedule C.

**Line 3.** Multiple line 2 by 20% (0.20). If your taxable income is \$157,500 or less (\$315,000 if married filing jointly), skip lines 4 through 12 and enter line 3 on line 13.

**Line 4. Allocable share of W-2 wages from trade or business.** Enter your W-2 wages from the trade or business.

**Note.** if the QBI on line 2 for the trade or business is zero, then the amount reported on line 4 with respect to that trade or business must also be zero.

**Line 7. Allocable share of the unadjusted basis immediately after acquisition.** Enter your share of the UBIA for all qualified property for the trade or business.

**Note.** if the QBI on line 2 for the trade or business is zero, then the amount reported on line 7 with respect to that trade or business must also be zero.

**Line 14. Patron reduction.** Patrons of agricultural or horticultural cooperatives are required to reduce their QBI deduction by the lesser of:

- 9% of QBI allocable to qualified payments from a specified cooperative, or
- 50% of W-2 wages allocable to qualified payments.

If you are a patron of an agricultural or horticultural cooperative, fill out Schedule D, Special Rules for Patrons of Agricultural or Horticultural Cooperatives.