



Instructions for Competitive Retail Electric Service (CRES) Providers

- I. **Where to file:** Applications can be completed and submitted via the [PUCO Community](#). Paper applications, an original plus two copies, can be mailed to: Public Utilities Commission of Ohio, Docketing Division, 180 East Broad Street, Columbus Ohio 43215-3793.
- II. **Case Number:** If Applicant is applying for any combination of broker and/or aggregator, the application must be filed with an "AGG" purpose code. If the application includes marketer and/or retail electric generation provider, then the purpose code must be "CRS".
- III. **Renewal applications:** A certificate is valid for two years from the date of issuance. An application for renewal should be filed in the Applicant's existing case number 30-90 days prior to the expiration date printed on the certificate.
- IV. **Confidentiality:** An applicant may file financial statement, forecasted financial statements, financial arrangements, credit ratings, and credit reports under seal. Confidentiality for other items must be requested in a motion filed in the docket. Motions for protective orders must be filed in accordance with Ohio Administrative Code [4901:1-24](#) and [4901:1-24](#).
- V. **Commission approval process:** The Commission approval process begins when the Commission's Docketing Division receives and time/date stamps the application. An incomplete application may be suspended or rejected. An application that has been suspended an incomplete may cause delay in certification. The Commission may approve, suspend, or deny an application within 30 days. If no action is taken, the application is deemed automatically approved on the 31st day after the official filing date. Upon approval, the Commission will issue a numbered certificate that specifies the service(s) for which the applicant is certified and the dates for which the certificate is valid.
- VI. **Material change:** Providers are required to notify the Commission of any changes to the information provided in its most recent application within thirty days of the change.
- VII. **Governing law:** The certification and renewal of competitive providers is governed by Chapters [4901:1-21](#), [4901:1-24](#), [4901:1-27](#), [4901:1-28](#), and [4901:1-29](#) of the Ohio Administrative Code, and Sections [4928.08](#) and [4929.20](#) of the Ohio Revised Code.
- VIII. **Questions:** Questions regarding the application should be directed to CRES@puco.ohio.gov or CRNGS@puco.ohio.gov.

This page is for informational purposes and should not be filed with the application.



Public Utilities Commission

Competitive Retail Electric Service (CRES) Provider Application

Case Number: _____ - _____ -EL- _____

Please complete all information. Identify all attachments with a label and title (example: Exhibit C-2 Financial Statements). For paper filing, you can mail the original and two complete copies to the Public Utilities Commission of Ohio, Docketing Division, 180 East Broad Street, Columbus, Ohio 43215-3793.

A. Application Information

A-1. Provider Type.

Select the competitive retail electric service (CRES) provider type(s) for which the applicant is seeking certification. Please note you can select more than one.

Aggregator

☒

Power Broker

☒

Power Marketer

☐

Retail Electric
Generation Provider

☐

A-2. Applicant's legal name and contact information.

Provide the name and contact information of the business entity.

Legal Name: Ohio Energy Management LLC
Street Address: 3400 Lakeside Ave
City: Cleveland State: OH Zip: 44114
Telephone: 440-610-2859 Website: www.ohioenergymanagement.com

A-3. Names and contact information under which the applicant will do business in Ohio.

Provide the names and contact information the business entity will use for business in Ohio. This does not have to be an Ohio address and may be the same contact information given in A-2.

Name: Ohio energy Management LLC
Street Address: 3400 Lakeside Ave
City: Cleveland State: OH Zip: 44114
Telephone: 440-610-2859 Website: www.ohioenergymanagement.com

A-4. Names under which the applicant does business in North America.

Provide all business names the applicant uses in North America. You do not need to include the names provided in A-2 and A-3.

Name(s): _____

A-5. Contact person for regulatory matters.

Name: James Ziegen Title: President
Street Address: 3408 warren Ad Apt 1
City: Cleveland State: Oh Zip: 44111
Telephone: 440-610-2859 Email: James@ohioenergymanagement.co

A-6. Contact person for PUCO Staff use in investigating consumer complaints.

Name: James Ziegen Title: President
Street Address: 3408 warren rd Apt 1
City: Cleveland State: Oh Zip: 44111
Telephone: 440-941-8926 Email: James@ohioenergymanagement.com

A-7. Applicant's address and toll-free number for customer service and complaints.

Street Address: 3400 Lakeside Ave
City: Cleveland State: ohio Zip: 44114
Toll-free
Telephone: 440-941-8926 Email: info@ohioenergymanagement.com

A-8. Applicant's federal employer identification number.

FEIN: _____

A-9. Applicant's form of ownership (select one).

Sole Proprietorship <input type="checkbox"/>	Limited Liability Partnership (LLP) <input type="checkbox"/>	Corporation <input type="checkbox"/>	Partnership <input type="checkbox"/>
Limited Liability Company (LLC) <input checked="" type="checkbox"/>	Other: _____		

A-10. Identify current or proposed service areas.

Identify each service area in which the applicant is currently providing service or intends to provide service and identify each customer class that the applicant is currently serving or intends to serve.

Service area selection:

AES Ohio <input checked="" type="checkbox"/>	American Electric Power (AEP Ohio) <input checked="" type="checkbox"/>	Duke Energy Ohio <input checked="" type="checkbox"/>	FirstEnergy – Cleveland Electric Illuminating <input checked="" type="checkbox"/>
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FirstEnergy – Ohio

Edison



FirstEnergy – Toledo

Edison



Class of customer selection:

Commercial



Industrial



Mercantile



Residential



A-11. Start Date.

Indicate the approximate start date the applicant began/will begin offering services.

Date: 05-01-22

A-12. Principal officers, directors and partners.

Please provide an attachment for all contacts that should be listed as an officer, director or partner.

A-13. Company history.

Provide an attachment with a concise description of the applicant's company history and principal business interests.

A-14. Secretary of State.

Provide evidence that the applicant is currently registered with the Ohio Secretary of State.

B. Managerial Capability

Provide a response or attachment for each of the sections below.

B-1. Jurisdiction of operations.

List all jurisdictions in which the applicant or any affiliated interest of the applicant is certified, licensed, registered or otherwise authorized to provide retail natural gas service or retail/wholesale electric service as of the date of filing the application.

B-2. Experience and plans.

Describe the applicant's experience in providing the service(s) for which it is applying (e.g., number and type of customers served, utility service areas, amount of load, etc.). Include the plan for contracting with customers, providing contracted services, providing billing statements and responding to customer inquiries and complaints in accordance with Commission rules adopted pursuant to Sections 4928.10 and/or 4929.22 of the Ohio Revised Code.

B-3. Disclosure of liabilities and investigations.

For the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant, describe all existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction.

B-4. Disclosure of consumer protection violations.

Has the applicant, affiliate, predecessor of the applicant, or any principal officer of the applicant been convicted or held liable for fraud or for violation of any consumer protection or antitrust laws within the past five years? If yes, attach a document detailing the information.

Yes

☐

No

☒

B-5. Disclosure of certification denial, curtailment, suspension, or revocation.

Has the applicant, affiliate, or a predecessor of the applicant had any certification, license, or application to provide retail natural gas or retail/wholesale electric service denied, curtailed, suspended, revoked, or cancelled or been terminated or suspended from any of Ohio's Natural Gas or Electric Utility's Choice programs within the past two years? If yes, attach a document detailing the information.

Yes

☐

No

☒

B-6. Environmental disclosure.

This section is only applicable if power marketer or retail electric generation provider has been selected in A-1.

Provide a detailed description of how the applicant intends to determine its generation resource mix and environmental characteristics, including air emissions and radioactive waste. Include the annual projection methodology and the proposed approach to compiling the quarterly actual environmental disclosure data. See [4901:1-21-09](#) of the Ohio Administrative Code for additional details of this requirement.

C. Financial Capability

Provide a response or attachment for each of the sections below.

C-1. Financial reporting.

Provide a current link to the most recent Form 10-K filed with the Securities and Exchange Commission (SEC) or attach a copy of the form. If the applicant does not have a Form 10-K, submit the parent company's Form 10-K. If neither the applicant nor its parent is required to file Form 10-K, state that the applicant is not required to make such filings with the SEC and provide an explanation as to why it is not required.

C-2. Financial statements

Provide copies of the applicant's two most recent years of audited financial statements, including a balance sheet, income statement, and cash flow statement. If audited financial statements are not available, provide officer certified financial statements. If the applicant has not been in business long enough to satisfy this requirement, provide audited or officer certified financial statements covering the life of the business. If the applicant does not have a balance sheet, income statement, and cash flow statement, the applicant may provide a copy of its two most recent years of tax returns with social

security numbers and bank account numbers redacted.

If the applicant is unable to meet the requirement for two years of financial statements, the Staff reviewer may request additional financial information.

C-3. Forecasted financial statements.

Provide two years of forecasted income statements based solely on the applicant's anticipated business activities in the state of Ohio.

Include the following information with the forecast: a list of assumptions used to generate the forecast; a statement indicating that the forecast is based solely on Ohio business activities only; and the name, address, email address, and telephone number of the preparer of the forecast.

The forecast may be in one of two acceptable formats: 1) an annual format that includes the current year and the two years succeeding the current year; or 2) a monthly format showing 24 consecutive months following the month of filing this application broken down into two 12-month periods with totals for revenues, expenses, and projected net incomes for both periods. Please show revenues, expenses, and net income (revenues minus total expenses) that is expected to be earned and incurred in business activities only in the state of Ohio for those periods.

If the applicant is filing for both an electric certificate and a natural gas certificate, please provide a separate and distinct forecast for revenues and expenses representing Ohio electric business activities in the application for the electric certificate and another forecast representing Ohio natural gas business activities in the application for the natural gas certificate.

C-4. Credit rating.

Provide a credit opinion disclosing the applicant's credit rating as reported by at least one of the following ratings agencies: Moody's Investors Service, Standard & Poor's Financial Services, Fitch Ratings or the National Association of Insurance Commissioners. If the applicant does not have its own credit ratings, substitute the credit ratings of a parent or an affiliate organization and submit a statement signed by a principal officer of the applicant's parent or affiliate organization that guarantees the obligations of the applicant. If an applicant or its parent does not have such a credit rating, enter "Not Rated".

C-5. Credit report.

Provide a copy of the applicant's credit report from Experian, Equifax, TransUnion, Dun and Bradstreet or a similar credit reporting organization. If the applicant is a newly formed entity with no credit report, then provide a personal credit report for the principal owner of the entity seeking certification. At a minimum, the credit report must show summary information and an overall credit score. Bank/credit account numbers and highly sensitive identification information must be redacted. If the applicant provides an acceptable credit rating(s) in response to C-4, then the applicant may select "This does not apply" and provide a response in the box below stating that a credit rating(s) was provided in response to C-4.

C-6. Bankruptcy information.

Within the previous 24 months, have any of the following filed for reorganization, protection from creditors or any other form of bankruptcy? If yes, attach a document detailing the information.

Applicant

Parent company of the applicant

Affiliate company that guarantees the financial obligations of the applicant

Any owner or officer of the applicant

Yes

☐

No

☒

C-7. Merger information.

Is the applicant currently involved in any dissolution, merger or acquisition activity, or otherwise participated in such activities within the previous 24 months? If yes, attach a document detailing the information.

Yes

☐

No

☒

C-8. Corporate structure.

Provide a graphical depiction of the applicant's corporate structure. Do not provide an internal organizational chart. The graphical depiction should include all parent holding companies, subsidiaries and affiliates as well as a list of all affiliate and subsidiary companies that supply retail or wholesale electricity or natural gas to customers in North America. If the applicant is a stand-alone entity, then no graphical depiction is required, and the applicant may respond by stating that it is a stand-alone entity with no affiliate or subsidiary companies.

C-9. Financial arrangements.

This section is only applicable if power marketer or retail electric generation provider has been selected in A-1.

Provide copies of the applicant's financial arrangements to satisfy collateral requirements to conduct retail electric/natural gas business activities (e.g., parental guarantees, letters of credit, contractual arrangements, etc., as described below).

Renewal applicants may provide a current statement from an Ohio local distribution utility (LDU) that shows that the applicant meets the LDU's collateral requirements. The statement or letter must be on the utility's letterhead and dated within a 30-day period of the date the applicant files its renewal application.

First-time applicants or applicants whose certificate has expired must meet the requirements of C-9 in one of the following ways:

1. The applicant itself states that it is investment grade rated by Moody's Investors Service, Standard & Poor's Financial Services, or Fitch Ratings and provides evidence of rating from the rating agencies. If you provided a credit rating in C-4, reference the credit rating in the statement.

2. The applicant's parent company is investment grade rated (by Moody's, Standard & Poor's, or Fitch) and guarantees the financial obligations of the applicant to the LDU(s). Provide a copy of the most recent credit opinion from Moody's, Standard & Poor's or Fitch.
3. The applicant's parent company is not investment grade rated by Moody's, Standard & Poor's or Fitch but has substantial financial wherewithal in the opinion of the Staff reviewer to guarantee the financial obligations of the applicant to the LDU(s). The parent company's financials and a copy of the parental guarantee must be included in the application if the applicant is relying on this option.
4. The applicant can provide evidence of posting a letter of credit with the LDU(s) listed as the beneficiary, in an amount sufficient to satisfy the collateral requirements of the LDU(s).

D. Technical Capability

Provide an attachment for each of the sections below.

D-1. Operations.

Power brokers/aggregators: Include details of the applicant's business operations and plans for arranging and/or aggregating for the supply of electricity to retail customers.

Power Marketers/Generators: Describe the operational nature of the applicant's business, specifying whether operations will include the generation of power for retail sales, the scheduling of retail power for transmission and delivery, the provision of retail ancillary services, as well as other services used to arrange for the purchase and delivery of electricity to retail customers.

D-2. Operations expertise and key technical personnel.

Provide evidence of the applicant's experience and technical expertise in performing the operations described in this application. Include the names, titles, e-mail addresses, telephone numbers and background of key personnel involved in the operational aspects of the applicant's business. If vendors or third parties are or will be utilized for any activities listed in this application, provide the name, contact information for each, and list which activities they will perform. Also, indicate which activities will be performed directly by the company. Please note that this information is required to be updated within 30 days of any changes.

D-3. FERC power marketer authorization.

This section is only applicable if power marketer or retail electric generation provider has been selected in A-1.

Provide the FERC docket granting the applicant power marketer authority.

As authorized representative for the above company/organization, I certify that all the information contained in this application is true, accurate and complete. I also understand that failure to report completely and accurately may result in penalties or other legal actions.


Signature

4-6-22

Date

President
Title

Competitive Retail Electric Service Affidavit

County of Cuyahoga :

State of Ohio :

James Ziegen, Affiant, being duly sworn/affirmed, hereby states that:

1. The information provided within the certification or certification renewal application and supporting information is complete, true, and accurate to the best knowledge of affiant, and that it will amend its application while it is pending if any substantial changes occur regarding the information provided.
2. The applicant will timely file an annual report of its intrastate gross receipts, gross earnings, and sales of kilowatt-hours of electricity pursuant to Sections [4905.10\(A\)](#), [4911.18\(A\)](#), and [4928.06\(F\)](#), Ohio Revised Code.
3. The applicant will timely pay any assessment made pursuant to Sections [4905.10](#), [4911.18](#), and [4928.06\(F\)](#), Ohio Revised Code.
4. The applicant will comply with all applicable rules and orders adopted by the Public Utilities Commission of Ohio pursuant to [Title 49](#), Ohio Revised Code.
5. The applicant will cooperate fully with the Public Utilities Commission of Ohio, and its Staff on any utility matter including the investigation of any consumer complaint regarding any service offered or provided by the applicant.
6. The applicant will fully comply with Section [4928.09](#), Ohio Revised Code regarding consent to the jurisdiction of Ohio Courts and the service of process.
7. The applicant will comply with all state and/or federal rules and regulations concerning consumer protection, the environment, and advertising/promotions.
8. The applicant will use its best efforts to verify that any entity with whom it has a contractual relationship to purchase power is in compliance with all applicable licensing requirements of the Federal Energy Regulatory Commission and the Public Utilities Commission of Ohio.
9. The applicant will cooperate fully with the Public Utilities Commission of Ohio, the electric distribution companies, the regional transmission entities, and other electric suppliers in the event of an emergency condition that may jeopardize the safety and reliability of the electric service in accordance with the emergency plans and other procedures as may be determined appropriate by the Commission.
10. If applicable to the service(s) the applicant will provide, it will adhere to the reliability standards of (1) the North American Electric Reliability Council (NERC), (2) the appropriate regional reliability council(s), and (3) the Public Utilities Commission of Ohio.
11. The Applicant will inform the Public Utilities Commission of Ohio of any material change to the information supplied in the application within 30 days of such material change, including any change in contact person for regulatory purposes or contact person for Staff use in investigating consumer complaints.

12. The facts set forth above are true and accurate to the best of his/her knowledge, information, and belief and that he/she expects said applicant to be able to prove the same at any hearing hereof.

13. Affiant further sayeth naught.

[Signature] President
Signature of Affiant & Title

Sworn and subscribed before me this 6th day of APRIL, 2022
Month Year

[Signature]
Signature of official administering oath

KEITH T. ASAMOTO Notary Public
Print Name and Title

KEITH T. ASAMOTO
NOTARY PUBLIC • STATE OF OHIO

Recorded in Cuyahoga County
My commission expires Jan. 25, 2025

My commission expires on 01/25/2022

A-12 Principal Officers, directors and partners

Title: President

Name: James Ziegan

A-13 Company History

Ohio Energy Management was founded in 2012 with the goal of providing energy management services to Commercial Businesses. Ohio Energy Managements principal business interests include energy efficiency, power procurement and demand cost cost reduction in the commercial sector across Ohio. Ohio Energy Management serves as a turnkey asset for Companies looking to reduce the amount the pay for energy.

A-14 Secretary of State

(See Attached)



DATE
04/19/2019

DOCUMENT ID
201910803828

DESCRIPTION
DOMESTIC FOR PROFIT LLC - ARTICLES OF
ORG (LCP)

FILING
99.00

EXPED
0.00

CERT
0.00

COPY
0.00

Receipt

This is not a bill. Please do not remit payment.

JAMES WILLIAM ZIEGAN
3408 WARREN RD APT 1
CLEV, OH 44111

STATE OF OHIO CERTIFICATE

Ohio Secretary of State, Frank LaRose
4324268

It is hereby certified that the Secretary of State of Ohio has custody of the business records for
OHIO ENERGY MANAGEMENT, LLC

and, that said business records show the filing and recording of:

Document(s)

DOMESTIC FOR PROFIT LLC - ARTICLES OF ORG

Effective Date: 04/18/2019

Document No(s):

201910803828



United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the
Secretary of State at Columbus, Ohio this
19th day of April, A.D. 2019.

Ohio Secretary of State

By signing and submitting this form to the Ohio Secretary of State, the undersigned hereby certifies that he or she has the requisite authority to execute this document.

Required

Articles and original appointment of agent must be signed by a member, manager or other representative.

If the authorized representative is an individual, then they must sign in the "signature" box and print his/her name in the "Print Name" box.

If the authorized representative is a business entity, not an individual, then please print the entity name in the "signature" box, an authorized representative of the business entity must sign in the "By" box and print his/her name and title/authority in the "Print Name" box.

JAMES ZIEGAN

Signature

JAMES ZIEGAN

By (if applicable)

Print Name

Signature

By (if applicable)

Print Name

Signature

By (if applicable)

Print Name

B-1 Jurisdiction of Operations

None

B-2 Experience and Plans

Applicant President James Ziegan has worked for deregulated energy suppliers for 13 years and represents over 550 large and medium size businesses across the United States, serving as a broker for either electric, natural gas or both. Types of businesses represented are manufacturing, retail, hospitality, education and healthcare. Total load exceeds 300 mega watt hours and 200,000 mcf. Billing statements will be provided by Utility or selected supplier. Customer inquiries and complaints will be handled and documented by our Customer Service Team and forwarded to related supplier if inquiry or complaint can not be resolved by team.

B-3 Disclosure of Liabilities and investigations

No existing, pending or past rulings, judgments, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or anyt other formal or informal notices of violations, or any other matter related to competitive services in Ohio or equivalent services in another jurisdiction exist for applicant.

B6 Environmental disclosure

Does not apply

C-1 Financial reporting

“NA”

Applicant is not a publicly traded company therefore does not need to file with the SEC

C-2 Financial Statements

See Attached

Review your print out for checklist items.

IF you live in . . .	THEN use this address to send in your payment . . .
Alabama, Florida, Louisiana, Mississippi, North Carolina, South Carolina, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Hawaii, Washington	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arizona, Colorado, Idaho, Illinois, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, South Dakota, Utah, Wisconsin, Wyoming	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Connecticut, District of Columbia, Georgia, Indiana, Iowa, Kentucky, Maryland, Missouri, New Jersey, Oklahoma, Rhode Island, Tennessee, Virginia, West Virginia	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Delaware, Maine, Massachusetts, New Hampshire, New York, Pennsylvania, Vermont	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

TO PAY YOUR TAXES DUE BY CHECK, MAIL THIS FORM TO THE ADDRESS LISTED BELOW.

Form **1040-V** 2019

▼ Detach Here and Mail With Your Payment and Return ▼

Form **1040-V**
Department of the Treasury
Internal Revenue Service (99)

2019**Payment Voucher**

► Do not staple or attach this voucher to your payment or return.

3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	Dollars	Cents
		510.

REV 08/20/20 INTUIT.CG. 1555

JAMES W ZIEGAN

**3408 WARREN RD 1
CLEVELAND OH 44111-2033**

**INTERNAL REVENUE SERVICE
P.O. BOX 802501
CINCINNATI, OH 45280-2501**

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 james W		Last name ziegan		Your social security number	
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. 3408 Warren Rd				Apt. no. 1	Presidential Election Campaign 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). Cleveland OH 44111-2033					
Foreign country name		Foreign province/state/county		Foreign postal code	
If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>					

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):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(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"/>

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.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	15,000.		
2a	Tax-exempt interest	2a		b	Taxable interest. Attach Sch. B if required	2b	
3a	Qualified dividends	3a		b	Ordinary dividends. Attach Sch. B if required	3b	
4a	IRA distributions	4a		b	Taxable amount	4b	
c	Pensions and annuities	4c		d	Taxable amount	4d	
5a	Social security benefits	5a		b	Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here					6	
7a	Other income from Schedule 1, line 9					7a	9,395.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income					7b	24,395.
8a	Adjustments to income from Schedule 1, line 22					8a	664.
b	Subtract line 8a from line 7b. This is your adjusted gross income					8b	23,731.
9	Standard deduction or itemized deductions (from Schedule A)	9	12,200.				
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	1,746.				
11a	Add lines 9 and 10					11a	13,946.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-					11b	9,785.

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	12a	979.	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	979.	
13a	Child tax credit or credit for other 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, enter -0-	14	979.	
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	1,327.	
16	Add lines 14 and 15. This is your total tax	16	2,306.	
17	Federal income tax withheld from Forms W-2 and 1099	17	1,796.	
18	Other payments and refundable credits:			
a	Earned income credit (EIC) No	18a		
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e		
19	Add lines 17 and 18e. These are your total payments	19	1,796.	

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

Refund

Direct deposit?
See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20																					
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a																					
b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
22	Amount of line 20 you want applied to your 2020 estimated tax	22																					

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	510.
24	Estimated tax penalty (see instructions)	24	

Third Party Designee

(Other than paid preparer)

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

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Sign Here

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

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

Your signature	Date	Your occupation sales	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Phone no.	Email address												

Paid Preparer Use Only

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

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

REV 08/20/20 Intuit.cq.cfp.sp

Form **1040** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► **Attach to Form 1040 or 1040-SR.**

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

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

james W ziegan

Your social security number

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

☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	9,395.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	9,395.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	664.
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	664.

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

REV 08/20/20 Intuit.cpf.sp

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 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **02**

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

james W ziegan

Your social security number

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	1,327.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	1,327.

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

REV 08/20/20 Intuit.cj.cfp.sp

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Name of proprietor <u>james W ziegan</u>		Social security number (SSN)
A	Principal business or profession, including product or service (see instructions) <u>data</u>	B Enter code from instructions ► <u>5 4 1 7 0 0</u>
C	Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.)
E	Business address (including suite or room no.) ► <u>3408 Warren Rd, Apt. 1</u> City, town or post office, state, and ZIP code <u>Cleveland, OH 44111-2033</u>	
F	Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____	
G	Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
H	If you started or acquired this business during 2019, check here . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
I	Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
J	If "Yes," did you or will you file required Forms 1099? . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . <input type="checkbox"/>	1	17,300.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	17,300.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	17,300.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	17,300.

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions).	9	7,688.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	217.
18				26	Wages (less employment credits)	26	
19				27a	Other expenses (from line 48)	27a	
20				b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a			28	7,905.		
29	Tentative profit or (loss). Subtract line 28 from line 7			29	9,395.		
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30						
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.			31	9,395.		
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.						
				32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

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

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

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.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► 02/14/2019

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a	Business	13,000	b	Commuting (see instructions)		c	Other	11,000
----------	----------	--------	----------	------------------------------	--	----------	-------	--------

45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☒ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

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

[illegible]

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 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)

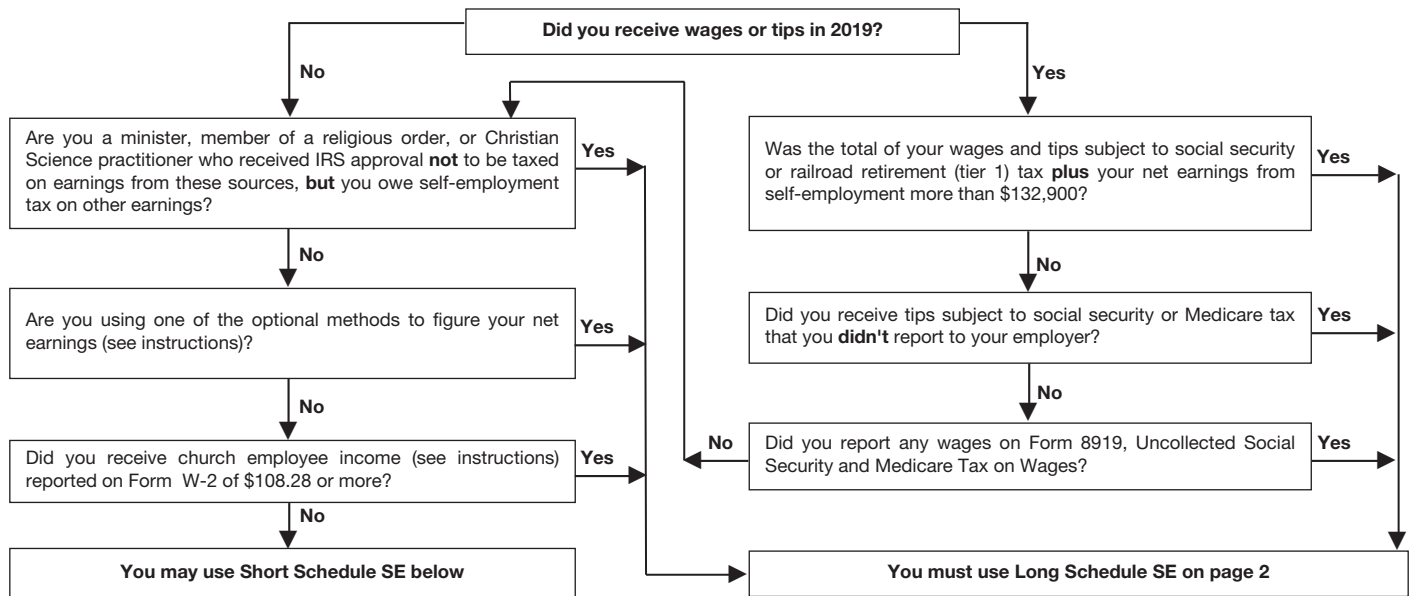
james W ziegen

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.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
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	1b	()
2	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	2	9,395.
3	Combine lines 1a, 1b, and 2	3	9,395.
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b ►	4	8,676.
5	Self-employment tax. 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 Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • 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 Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .	5	1,327.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	664.

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

BAA

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Schedule SE (Form 1040 or 1040-SR) 2019

**Qualified Business Income Deduction
Simplified Computation**

► Attach to your tax return.

► Go to www.irs.gov/Form8995 for instructions and the latest information.**2019**Attachment
Sequence No. **55**

Name(s) shown on return

james W ziegan

Your taxpayer identification number

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	james W ziegan		8,731.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	8,731.	
3	Qualified business net (loss) carryforward from the prior year	3	(0.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	8,731.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	1,746.	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	(0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0.	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	1,746.	
11	Taxable income before qualified business income deduction	11	11,531.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	11,531.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	2,306.	
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►	15	1,746.	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)	

Passive Activity Loss Limitations

▶ See separate instructions.

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

▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2019
Attachment
Sequence No. **88**

Name(s) shown on return

james W ziegler

Identifying number

Part I 2019 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()
d Combine lines 1a, 1b, and 1c			1d

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()
c Add lines 2a and 2b			2c ()

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	9,395.	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(0.)	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
d Combine lines 3a, 3b, and 3c			3d 9,395.

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4 9,395.
--	--	--	-----------------

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4		5	
6 Enter \$150,000. If married filing separately, see instructions	6		
7 Enter modified adjusted gross income, but not less than zero. See instructions	7		
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions		9	
10 Enter the smaller of line 5 or line 9		10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2019. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
data	9,395.	0.		9,395.	
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	9,395.	0.			

Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 5—Allocation of Unallowed Losses (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶			1.00	

Tax History Report

► Keep for your records

2019

Name(s) Shown on Return

james W ziegan

	Five Year Tax History:				
	2015	2016	2017	2018	2019
Filing status		Single	Single	Single	Single
Total income		6,019.	9,644.	10,600.	24,395.
Adjustments to income				554.	664.
Adjusted gross income		6,019.	9,644.	10,046.	23,731.
Tax expense		238.	521.	57.	527.
Interest expense . . .					
Contributions					
Misc. deductions . . .					
Other itemized ded'ns					
Total itemized/ standard deduction . .		6,300.	6,350.	12,000.	12,200.
Exemption amount . .		4,050.	4,050.	0.	0.
QBI deduction				0.	1,746.
Taxable income		0.	0.	0.	9,785.
Tax					979.
Alternative min tax . .					
Total credits					
Other taxes		0.	0.	1,108.	1,327.
Payments		834.	1,456.	30.	1,796.
Form 2210 penalty . .					
Amount owed				1,078.	510.
Applied to next year's estimated tax .					
Refund		834.	1,456.		
Effective tax rate % . .		-7.66	-4.27	0.00	4.13
**Tax bracket %		10.0	10.0	10.0	12.0

**Tax bracket % is based on Taxable income.

Section 1.263(a)-1(f)

▶ Attach to your income tax return

Name(s) Shown on Return

james W ziegen

Identification Number

Tax Year: 2019**Section 1.263(a)-1(f)**
De Minimis Safe Harbor Election

The taxpayer elects to make the de minimis safe harbor election under the Regulation 1.263(a)-1(f)

Name:

james W ziegen

Address:

3408 Warren Rd, Cleveland OH 441112033

Identification Number:

N/A

IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Some options cost money and some options are free. Please read about these options below.

You can file your federal tax return electronically or by paper and obtain your federal tax refund directly from the Internal Revenue Service ("IRS") for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

You can file your tax return electronically, select the Refund Processing Service ("RPS") for an additional fee of \$40.00 (the "RPS fee"), and have your federal income tax refund processed through a processor using banking services of a financial institution. The RPS allows your refund to be deposited into a bank account intended for one-time use at Green Dot Bank ("Bank") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with Bank. Upon Bank's receipt of your refund, Santa Barbara Tax Products Group, LLC, a processor, will deduct and pay from your refund the RPS fee, any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS, which requires the payment of a fee, in order to receive a direct deposit from the IRS. You may consult the IRS website (IRS.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in an income tax refund next year. Please consult your employer or tax advisor for additional details.

This Agreement requires all disputes to be resolved by way of binding arbitration.
The terms of the arbitration provision appear in Section 11.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov.

The chart below shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks ²	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks ²	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days ²	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days ²	
ELECTRONIC FILING (E-FILE) Refund Processing Service	(a) Direct deposit to your personal bank account, or (b) Load to your debit card ¹ .	Usually within 21 days ²	\$40.00 ³

¹You may incur additional charges from the issuer of the debit card if you select to have your tax refund loaded on a debit card.

²However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

³This fee consists of an RPS Fee, a TurboTax fee and any fees for additional products and services purchased. See Section 4 of the Refund Processing Service Agreement for more details.

Questions? Call 877-908-7228

We need your consent to process with this payment option

This is an IRS requirement

The purpose of this agreement is to confirm that you are eligible for this payment option. By agreeing, you allow Intuit, the maker of TurboTax software, to verify that your refund is enough to cover total fees and applicable sales tax and to evaluate your current and future eligibility for the Refund Processing Service.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. You specify that your consent is valid for three years from the date of this signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name(s) and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit, the maker of TurboTax, to use the information provided in this 2019 return to determine whether a portion of the refund can be used to pay my fees and to evaluate my current and future eligibility for the Refund Processing Service.

james

First Name

ziegan

Last Name

Please type the date below:

03/08/2020

Date

FORM 1040 or FORM 1040-SR WORKSHEET
NOTE: Form 1040, 1040-SR and Schedules 1 - 3 are fully calculated.

2019

Use this worksheet to enter all data which will flow to the Form 1040 or Form 1040SR and Schedules 1- 3.
Use these QuickZooms to jump to the entry sections for Schedules 1- 3 on this Worksheet:

Form 1040 or Form 1040SR Worksheet Navigation QuickZooms

QuickZoom to Schedule 1 — Additional Income and Adjustments to Income ► _____
QuickZoom to Schedule 2 — Additional Taxes ► _____
QuickZoom to Schedule 3 — Additional Credits and Payments ► _____

Form 1040 or Form 1040-SR - Personal Info, Filing Status, Dependent Info

For the year January 1 - December 31, 2019, or other tax year
beginning _____, 2019, ending _____, 20 ____.

Your First Name _____ MI _____ Last Name _____ Your Social Security No. _____
james W ziegan
If Joint Return, Spouse's First Name MI Last Name Spouse's Social Security No. _____
Home Address (No. and Street). If You Have a P.O. Box, See Instructions. Apt. No. _____
3408 Warren Rd 1
City, Town or Post Office. If you have a foreign address, also complete below. State ZIP Code
Cleveland OH 44111-2033
Foreign country name Foreign province/state/county Foreign postal code _____

QuickZoom to explanation statement for overseas extension ►

Presidential Election Campaign

Checking a box below will not change your tax or refund.
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ► ☐ **You** . . ☐ **Spouse**

Filing Status

Check only one box.
All entries for filing status and dependents should be made on the Federal Information Worksheet.

- ☒ Single
☐ Married filing jointly (even if only one had income)
☐ Married filing separately. Enter spouse's SSN above and full name here. _____
☐ Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. ► _____
☐ Qualifying widow(er) (See instructions)

If more than four dependents, see instructions and check here . . . ► ☐

Dependents: (1) First name		Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifies for (see instr): under age 17 qualify- ing for child tax credit		Credit for other dependents
_____	_____	_____	_____	_____	<div> </div>	<div> </div>	<div> </div>
_____	_____	_____	_____	_____	<div> </div>	<div> </div>	<div> </div>
_____	_____	_____	_____	_____	<div> </div>	<div> </div>	<div> </div>
_____	_____	_____	_____	_____	<div> </div>	<div> </div>	<div> </div>

QuickZoom to the Federal Information Worksheet
QuickZoom to the Dependent and Nondependent Information Worksheet

<input type="checkbox"/>	Someone can claim you as a dependent
<input type="checkbox"/>	Someone can claim your spouse as a dependent

a Check if: ☐ **You** were born before January 2, 1955, ☐ Blind.
☐ **Spouse** was born before January 2, 1955, ☐ Blind.
Total boxes checked ▶ **a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **b** ☐

Form 1040 or Form 1040-SR, Lines 1 - 6

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	15,000.
2 a Tax-exempt interest 2a		
b Taxable interest	2b	
3 a Qualified dividends (see instructions) 3a		
b Ordinary dividends. Attach Schedule B if required	3b	
4 IRA distributions 4a		
Taxable amount (see instructions)	4b	
Pensions and annuities 4c		
Taxable amount (see instructions)	4d	
5 a Social security benefits 5a		
b Taxable amount (see instructions)	5b	
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here. ▶ <input type="checkbox"/>	6	
QuickZoom to Schedule 1 — Additional Income and Adjustments to Income. ▶		

Form 1040 or Form 1040-SR, Lines 7 and 8

7 a Other income from Schedule 1, line 9	7a	9,395.
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6 and 7a. This is your total income	7b	24,395.
8 a Adjustments to income from Schedule 1, line 22	8a	664.
b Subtract line 8a from line 7b. This is your adjusted gross income . AGI including excludable Puerto Rico Income.	8b	23,731.
		23,731.

Form 1040 or Form 1040-SR, Line 9 — Standard or Itemized Deduction

9 Standard deduction or itemized deductions (from Schedule A) Standard Deduction for — <ul style="list-style-type: none"> ● People who checked blind or over 65 or who can be claimed as a dependent, see instructions. ● All others: <ul style="list-style-type: none"> ● Single or Married filing separately: \$12,200 ● Married filing jointly or Qualifying widow(er): \$24,400 ● Head of household: \$18,350 QuickZoom to the Standard Deduction Worksheet		
Itemized deductions (from Schedule A) or your standard deduction, see above	9	12,200.
Subtract itemized or standard deduction from adjusted gross income amount		11,531.

Form 1040 or Form 1040-SR, Lines 10 - 12

10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	1,746.
11 a	Add lines 9 and 10	11a	13,946.
b	Taxable Income. Subtract line 11a from line 8b	11b	9,785.

12 a	Tax. (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>		
			979.
b	Add Schedule 2, line 3 and line 12a and enter total	12b	979.
QuickZoom to Schedule 2 - Additional Tax section			

Form 1040 or Form 1040-SR, Line 13 - 16

13 a	Child tax credit/credit for other 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, enter -0-	14	979.
15	Other taxes, including self-employment tax, from Schedule 2, line 10.	15	1,327.
16	Add lines 14 and 15. This is your total tax	16	2,306.
QuickZoom to Schedule 3 — Additional Credits and Payments			

Form 1040 or Form 1040-SR, Lines 17 - 19

17	Federal income tax withheld from Forms W-2 and 1099	17	1,796.
18	Other payments and refundable credits:		
a	Earned income credit (EIC) No		
	Nontaxable combat pay election		
b	Add'l child tax credit. Attach Schedule 8812		
c	American opportunity credit from Form 8863, line 8.		
d	Schedule 3, line 14.		
e	Add lines 18a through 18d.		
	These are your other payments and refundable credits	18e	
19	Add Lines 17 and 18e.		
	These are your total payments	19	1,796.
QuickZoom to Schedule EIC Worksheet, pg. 2 if credit is not calculated			
QuickZoom to "due diligence checklist" substitute for Form 8867			
QuickZoom to Schedule 3 — Additional Credits and Payments			

Form 1040 or Form 1040-SR, Lines 20 - 22

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

Form 1040 or Form 1040SR, Lines 23 - 24

Amount You Owe:			
23	Subtract line total payments from total tax	23	510.
24	Estimated tax penalty (see instructions)	24	
QuickZoom to Late Penalties and Interest Worksheet QuickZoom.			

Schedule 1 - Additional Income and Adjustments

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? (Entry is required when Schedule 1 is part of the return). . . . ☐ Yes ☒ No

Part I Additional Income

1 Taxable refunds, credits, or offsets of state and local income taxes (see instr.) . . .	1	
--	----------	--

Alimony Received Smart Worksheet

Taxpayer	Spouse	Date of divorce/sep	*
A _____	_____	_____	<input type="checkbox"/>
B _____	_____	_____	<input type="checkbox"/>

* Check the box if the pre-2019 decree was modified after 2018 to treat the payments as nontaxable

2 a Alimony received. . . . Taxpayer _____ Spouse _____ b Date of original divorce or separation agreement ▶ _____	2a	
3 Business income or (loss). Attach Schedule C	3	9,395.
4 Other gains or (losses). Attach Form 4797	4	
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6 Farm income or (loss). Attach Schedule F	6	
7 Unemployment compensation (see instr.)	7	
8 Other income. List type and amount (see instructions). _____	8	
9 Combine lines 1 through 8. Enter here and include on Form 1040 or 1040SR, line 7a ▶ Total Income. Combine Form 1040 lines 1- 6 and Schedule 1, line 9, enter on Form 1040, line 7b ▶ 24,395.	9	9,395.
Quickzoom to 1040 Worksheet, line 7b — Total Income. ▶ QuickZoom. . . ▶		

Part II Adjustments to Income

10 Educator expenses 11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 12 Health savings account deduction. Attach Form 8889 13 Moving expenses. Attach Form 3903 14 Deductible part of self-employment tax. Attach Schedule SE 15 Self-employed SEP, SIMPLE, and qualified plans 16 Self-employed health insurance deduction 17 Penalty on early withdrawal of savings.	10 11 12 13 14 15 16 17	
--	--	--

Alimony Paid Smart Worksheet

Recipient's name	Recipient's SSN	Date of divorce/sep	*	Alimony paid
A _____	_____	_____	<input type="checkbox"/>	_____
B _____	_____	_____	<input type="checkbox"/>	_____

* Check the box if the pre-2019 decree was modified after 2018 to treat the payments as nondeductible

18 a Alimony paid b Recipient's SSN ▶ _____ c Date of original divorce or separation agreement ▶ _____	18 a	
19 IRA deduction	19	
20 Student loan interest deduction	20	
21 Tuition and fees. Attach Form 8917	21	
22 Add lines 10 through 21 These are your adjustments to income. Enter on Form 1040 or 1040-SR, line 8a	22	664.

Schedule 2 - Additional Taxes**Part I Tax**

1	Alternative minimum tax (see instructions). Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or Form 1040SR, line 12b ▶	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	1,327.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 Explain underreported tips	5	
6	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	6	
7 a	Household employment taxes from Schedule H	7 a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) . . ▶ _____	8	
9	Section 965 net tax liability installment from Form 965-A. 9 _____		
10	Add lines 4 through 8. These are your total other taxes Enter here and on Form 1040 or 1040-SR, line 15 ▶	10	1,327.
	Total tax (add line 10 and Schedule 3, line 7b)		2,306.

Schedule 3 - Additional Credits and Payments**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential Energy Credit. Attach Form 5695	5	
6	Other credits from Form:		
a	<input type="checkbox"/> 3800		
b	<input type="checkbox"/> 8801		
c	<input type="checkbox"/>		
7	Add lines 1 through 6 plus child tax credit/credit for other dependents line 13a Enter here and include on Form 1040 or 1040-SR, line 13b	6	
a	Total non-refundable credits	7	
b	Subtract total credits on line 7 from tax on line 12b above		979.
Quickzoom to 1040 Worksheet, line 16 — Total Tax		QuickZoom.	

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form:		
a	<input type="checkbox"/> 2439		
b	<input type="checkbox"/> Reserved		
c	<input type="checkbox"/> 8885		
d	<input type="checkbox"/>		
14	Total Payments (Part II, lines 8-13) and Withholding (Form 1040, line 17).	13	
	Other Payments and Refundable Credits (Form 1040, line 18e)	14	1,796.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's Name

Phone No. Personal Identification Number (PIN)

Signature and Paid Preparer**Sign Here**

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

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

Your Signature	Date	Your Occupation	If the IRS sent you an Identity Protection PIN, enter it here
Spouse's Signature. If joint, both must sign.	Date	sales Spouse's Occupation	
Daytime Phone No. (440) 610-2859			

Paid Preparer's Use Only

Print/Type Preparer's name	Preparer's PTIN	Check if:
Preparer's Signature	Date	<input type="checkbox"/> 3rd Party Designee
Firm's Address (or yours if self-employed)	Firm's EIN.	Phone No.
Self-Prepared	State	ZIP Code

Filing Address Information

Send Form 1040 to: You have chosen to electronically file this return.

Name(s) Shown on Return james W ziegan	Your SSN N/A
---	-----------------

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2018 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
	<input type="checkbox"/>
Net gain or loss from disposition of property not subject to net investment tax	

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0 .
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	3	0 .

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 15.	1	
2	Amounts reported on Form 8814, line 12	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income.	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State, local, and foreign income taxes allocable to net investment income

1	State and local income taxes	1	
2	Investment income.	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount.	4	
5	State and local income taxes allocable to investment income	5	
6	State and local taxes (Schedule A, line 5e)	6	
7	Lesser of line 5 or line 6.	7	
8	Foreign income taxes	8	
9	Foreign income taxes allocable to investment income. Line 8 times line 4.	9	
10	Add lines 7 and 9. State, local and foreign income taxes allocable to investment income	10	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet**Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income**

1	Reserved	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation: <div style="border-bottom: 1px solid black; width: 400px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 400px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 400px;"></div>	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3.	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 8	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	
7	Subtract line 6 from line 5.	7	
8	Enter the lesser of line 7 or line 4	8	

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
1 Reserved.		
2 State, local, and foreign income taxes.	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
3 _____	x	=
_____	x	=
_____	x	=
_____	x	=
Penalty on early withdrawal of savings		
Other modifications:		

Total additional modifications to Form 8960, line 10		

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII**1) Former Passive Activity Suspended Losses**

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

Schedule 1
Line 8

Other Income Statement

2019

Statement L8

Name(s) Shown on Return
james W ziegenSocial Security Number
N/A

	(a) Taxpayer	(b) Spouse
1 Child's investment income, from Form 8814.		
2 Gambling winnings:		
a From Form W-2G		
b Winnings (prizes, etc.) from Form 1099-MISC, box 3.		
c Not reported on Form W-2G or Form 1099-MISC.		
3 Taxable income from Form 1099-MISC:		
a Substitute payments in lieu of interest or dividends		
b Other income from box 3		
c Alaska Permanent Fund.		
d Tribal Gaming		
e Non-Employee Compensation from Form 1099-MISC box 7		
f Rent from personal property from Form 1099-MISC box 1.		
4 Taxable income from Form 1099-Q or 1099-QA:		
a Qualified tuition program distributions		
b Coverdell ESA distributions		
c ABLE account distributions		
5 Taxable income from Form 1099-G:		
a Grants		
b RTAA payments		
6 Foreign earned income and housing exclusion, from Form 2555 .		
7 Net operating loss carryover from a prior year		
8 Other income, from Schedule(s) K-1		
9 Taxable distribution from:		
a Form 8853:		
1 Taxable Archer MSA distributions MSA		
2 Taxable Medicare Advantage distributions Med MSA		
3 Taxable long term care distributions LTC.		
4 Total Form 8853		
b Form 8889, Health Savings Accounts		
10 Refunds or reimbursements of deductions claimed		
in a prior year:		
a Reimbursement for deducted medical expenses		
b Refunds of deducted taxes (not state or local income taxes)		
Type of Tax State or Local ID		
c Recapture of deducted moving expenses		
d Reimbursement for deducted casualty or theft loss		
e Reimbursement for deducted employee business expenses.		
f Other refunds or reimbursements		
11 Recoveries of bad debts deducted in a prior year.		
12 Jury duty pay.		
13 Bartering income not reported elsewhere		
14 Income from the rental of personal property		
15 Income from the Cancellation of Debt:		
a From Form 1099-C:		
1 Amount of debt canceled from box 2		
2 Amount of canceled debt excluded from income		
3 Taxable amount of canceled debt.		
b From Schedule(s) K-1		
16 Taxable income from Form 1099-K:		
a Payment Card/Third Party Network Transactions.		
Income from "not for profit" activities (hobbies):		
17 Limitation on business losses (Form 461)		
18 Global intangible low-taxed income (Form 8992)		
19 Section 965 deferred foreign income (Form 965)		
20		

21	Unemployment income and repayment		
a	Union unemployment benefits		
b	Private fund unemployment benefits		
c	State employee unemployment benefits		
d	Repayment of non-government unemployment benefits		
22	Other taxable income:		
23	Income from Community Property:		
a	Positive community property adjustment.		
b	Negative community property adjustment (enter as positive) . . .		
24	Total. Add lines 1 through 14, 15a(3), 15b, 16 through 23. Enter here and on Schedule 1, line 8 or Form 1040NR, line 21 . .		

Federal Information Worksheet

► Keep for your records

2019

Part I – Personal InformationInformation in Part I is **completely calculated** from entries on Personal Information Worksheets.**Taxpayer:**

First name james
 Middle initial W Suffix
 Last name ziegler
 Social security no. N/A
 Occupation sales
 Date of birth (mm/dd/yyyy)
 Age as of 1-1-2020 29
 Daytime phone (440) 610-2859 Ext
 Legally blind
 Date of death

Spouse:

First name
 Middle initial Suffix
 Last name
 Social security no.
 Occupation
 Date of birth (mm/dd/yyyy)
 Age as of 1-1-2020
 Daytime phone Ext
 Legally blind
 Date of death

Dependent of Someone Else:

Can taxpayer be claimed as dependent of another person (such as parent)? Yes ☐ No ☒
 If yes, **was** taxpayer claimed as dependent on that person's return? Yes ☐ No ☒

Credit for the Elderly or Disabled (Schedule R):

Is the taxpayer retired on total and permanent disability? Yes ☐ No ☐

Presidential Election Campaign Fund:

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? Yes ☐ No ☒

Dependent of Someone Else:

Can spouse be claimed as dependent of another person (such as parent)? Yes ☐ No ☐
 If yes, **was** spouse claimed as dependent on that person's return? Yes ☐ No ☐

Credit for the Elderly or Disabled (Schedule R):

Is the spouse retired on total and permanent disability? Yes ☐ No ☐

Presidential Election Campaign Fund:

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? Yes ☐ No ☐

Part II – Address and Federal Filing Status (enter information in this section)**US Address:**

Address 3408 Warren Rd Apt no. 1
 City Cleveland State OH ZIP code 44111-2033

Foreign Address: Check this box to use foreign address ☐

Address Apt no.
 City
 Foreign code Foreign country
 Foreign province/county Foreign postal code

APO/FPO/DPO address, check if appropriate APO ☐ FPO ☐ DPO ☐

Home phone
 Check to print phone number on Form 1040 Home ☐ Taxpayer daytime ☒ Spouse daytime ☐

Print Form 1040-SR instead of Form 1040 Yes ☐ No ☒

Federal filing status:

☒ 1 Single
☐ 2 Married filing jointly
☐ 3 Married filing separately
 Check this box if you **did not** live with your spouse at any time during the year. ☐
 Check this box if you are eligible to claim your spouse's exemption/blind/over age 65 (see Help). ☐
☐ 4 Head of household
 If the 'qualifying person' is your child but **not** your dependent:
 Child's First name MI Last Name Suff
 Child's social security number
☐ 5 Qualifying widow(er)
 Check the appropriate box for the year your spouse died 2017 ☐ 2018 ☐
 Are you a dependent with a qualifying child Yes ☐ No ☐
 Enter qualifying person's name:
 Child's First name MI Last Name Suff
 Child's social security number

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suff	Social security number Relationship	Date of birth (mm/dd/yyyy)			Date of death (mm/dd/yyyy)		E I C	Lived with taxpyr in U.S.	Not qual credit other dep Educ Tuitn and Fees	* D e p
			Age	C o d e	Not qual for child tax cr	Qualified child/dep care exps incurred and paid 2019					

* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

Part IV – Earned Income Credit Information (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? ☐ Yes ☐ No
 Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2019? ☐ Yes ☐ No
 If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) ☐
 Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2019 ☐
 Check if you were notified by the IRS that EIC cannot be claimed in 2019 or if you are ineligible to claim the EIC in 2019 for any other reason ☐

Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)

Do you want to elect **direct deposit** of any federal tax refund? ☐ Yes ☒ No
 Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . ☐ Yes ☒ No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional)
 Check the appropriate box ☐ Checking ☐ Savings ☐
 Routing number Account number

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to withdraw from the account above
 Balance-due amount from this return

Amended Returns:

Do you want to elect **direct debit** of federal **amended** balance due (e-File only)? . . . ☐ Yes ☐ No
 Enter the payment date to withdraw from the account above
 Balance-due amount from this **amended** return

Part VI – Additional Information for Your Federal Return**Standard Deduction/Itemized Deductions:**

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ☐
 Check this box if you are married filing separately and your spouse itemized deductions ☐
 Check this box to take the standard deduction even if less than itemized deductions ☐

Real Estate Professionals:

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ☐ Yes ☐ No

Credit for Qualified Retirement Savings Contributions (Form 8880):

Is the taxpayer a full-time student? ☐ Yes ☐ No
 Is the spouse a full-time student? ☐ Yes ☐ No

American Opportunity and Lifetime Learning Credit (Form 8863)

For 2019, were you (or your spouse if married) a nonresident alien for any part of the year, and did not elect to be treated as a resident alien? ☐ Yes ☐ No

Foreign Tax Credit (Form 1116):

Check this box to file Form 1116 even if you're not required to file Form 1116 ☐
 Resident country USA

Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands
 Excludable income from Puerto Rico

Dual Status Alien Return:

Check this box if you are a dual-status alien ☐
 Check this box to print 'DUAL-STATUS STATEMENT' on Form 1040 ☐

Third Party Designee:

Caution: Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name

Third party designee phone number . . .

Personal Identification number (enter any 5 numbers) . .

Part VI – Additional Information for Your Federal Return - Continued**Personal Representative for deceased taxpayers:**

Name of personal representative required for E-filed
returns when Form 1310 is not filed or it is not the
surviving spouse ▶ _____

Part VII – State Filing Information**Identity Protection PIN:**

If the IRS sent the taxpayer an Identity Protection PIN, enter it here ▶ _____

If the IRS sent the spouse an Identity Protection PIN, enter it here ▶ _____

Taxpayer:

Enter the taxpayer's state of residence as of December 31, 2019 ▶ OH

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year ▶ ☒

Taxpayer is a resident of the state above for only part of year ▶ ☐

Date the taxpayer established residence in state above ▶ _____

In which state (or foreign country) did the taxpayer reside before this change? ▶ _____

Spouse:

Enter the spouse's state of residence as of December 31, 2019 ▶ _____

Check the appropriate box:

Spouse is a resident of the state above for the entire year ▶ ☐

Spouse is a resident of the state above for only part of year ▶ ☐

Date the spouse established residence in state above ▶ _____

In which state (or foreign country) did the spouse reside before this change? ▶ _____

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint
_____	_____
_____	_____
_____	_____
_____	_____

Check this box if you are in a Registered Domestic Partnership or a civil union ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS ▶ ☐

Check if this is the joint return created to file joint state tax return (see Help) ▶ ☐

**Personal Information Worksheet
For the Taxpayer**

2019

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Taxpayer's Personal Information

First name . . . james Middle initial . W Last name . . . ziegan
Suffix

Social security no. . . N/A Member of U.S. Armed Forces in 2019? . . ☐ Yes ☒ No

Date of birth (mm/dd/yyyy) age as of 1-1-2020 29

Occupation sales Daytime phone (440) 610-2859 Ext

Marital status . . . Single

If widowed, check the appropriate box for the year your spouse died:

After 2019 ► ☐ 2019 . ► ☐ 2018 . ► ☐ 2017 . ► ☐ Before 2017 . ► ☐

Are you retired on total and permanent disability? (for Schedule R, see Help) ► ☐ Yes ☐ No

Check if this person is legally blind ► ☐ Yes ☒ No

If deceased, enter the date of death ► (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2020 and this is the first year you
are filing a tax return? ► ☐ Yes ☐ No

Do you want \$3 to go to Presidential Election Campaign Fund? ► ☐ Yes ☒ No

Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 Can someone (such as your parent) claim you as a dependent? ► ☐ Yes ☒ No

2 If you answered 'Yes' to question 1, are you actually claimed as a dependent
on that person's tax return? ► ☐ Yes ☒ No

*Questions 3 through 5 are only required for individuals who claim the
American Opportunity Credit.*

3 Were you a full-time student during any part of five months during 2019? ► ☐ Yes ☐ No

4 Did your earned income exceed one-half of your support? ► ☐ Yes ☐ No

5 Was at least one of your parents alive on December 31, 2019? ► ☐ Yes ☐ No

Part III – Taxpayer's State Residency Information

Enter this person's state of residence as of December 31, 2019 OH

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year ☐

Date this person established residence in state above ►

In which state (or foreign country) did this person reside before this change? ►

Part IV – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2019

Unreimbursed medical expenses paid for qualifying person in 2019

Employment taxes paid for dependent care providers in 2019

Full-time student for 5 calendar months during 2019? ► ☐ Yes ☐ No

Disabled person who was not physically or mentally capable of self-care? ► ☐ Yes ☐ No

This person is a qualifying person for the child and dependent care credit ► ☐ Yes ☒ No

► Keep for your records

Name(s) Shown on Return
james W zieganSocial Security Number
N/A

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	15,000.		15,000.
	Statutory wages reported on Schedule C			
	Foreign wages included in total wages.			
	Unreported tips.	0.		0.
2	Total federal tax withheld	1,796.		1,796.
3 & 7	Total social security wages/tips	15,000.		15,000.
4	Total social security tax withheld	930.		930.
5	Total Medicare wages and tips	15,000.		15,000.
6	Total Medicare tax withheld	218.		218.
8	Total allocated tips			
9	Not used			
10 a	Total dependent care benefits			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12			
b	Elective deferrals to qualified plans			
c	Roth contrib. to 401(k), 403(b), 457(b) plans. .			
d	Deferrals to government 457 plans			
e	Deferrals to non-government 457 plans			
f	Deferrals 409A nonqual deferred comp plan. .			
g	Income 409A nonqual deferred comp plan. . .			
h	Uncollected Medicare tax			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2			
k	Income from nonstatutory stock options			
l	Non-taxable combat pay			
m	QSEHRA benefits			
n	Total other items from box 12			
14 a	Total deductible mandatory state tax			
b	Total deductible charitable contributions			
c	This line does not apply to TurboTax			
d	Total RR Compensation			
e	Total RR Tier 1 tax			
f	Total RR Tier 2 tax			
g	Total RR Medicare tax			
h	Total RR Additional Medicare tax			
i	Total RRTA tips.			
j	Total other items from box 14			
16	Total state wages and tips.	15,000.		15,000.
17	Total state tax withheld	431.		431.
19	Total local tax withheld.			

Name
James W zieganSocial Security Number
N/A**Spouse's W-2**
Do not transfer this W-2 to next year**Military:** Complete **Part VI** on Page 2 below.**a** Employee's social security no. **2b**Employer ID number (EIN) – **c** Employer's
name, address, and ZIP code

Innovest Global Inc

Street 8834 Mayfield Rd

City Chesterland

State OH ZIP Code 44026

Foreign Province

Foreign Postal Code

Foreign Country

1 Wages, tips, other
compensation

15,000.00

3 Social security wages

15,000.00

5 Medicare wages and tips

15,000.00

7 Social security tips

► Enter unreported tips in Part VII on Page 2 below.

2 Federal income
tax withheld

1,795.96

4 Social security tax withheld

930.00

6 Medicare tax withheld

217.50

8 Allocated tips**d** Control number**Transfer employee information from
the Federal Information Worksheet****e** Employee's name

First James M.I. W

Last ziegan Suff.

f Employee's address and ZIP code

Street 3408 Warren Rd #1

City Cleveland

State OH ZIP Code 44111

Foreign Province

Foreign Postal Code

Foreign Country

9**11** Nonqualified plans**12** Enter box 12 below**13** ☐ Statutory employee☐ Retirement plan☐ Third-party sick pay**14** Enter box 14 below **after** entering boxes 18, 19, and 20.**NOTE:** Enter box 15 **before** entering box 14.**10**

Dependent care benefits

Distributions from sect. 457
and nonqualified plans
(Important, see Help)

Box 12 Code	Box 12 Amount	If Box 12 code is: A: Enter amount attributable to RRTA Tier 2 tax M: Enter amount attributable to RRTA Tier 2 tax P: Double click to link to Form 3903, line 4. . . R: Enter MSA contribution for Taxpayer . . . Spouse W: Enter HSA contribution for Taxpayer . . . Spouse G: <input type="checkbox"/> Employer is not a state or local government	

Box 15 State	Box 15 Employer's state I.D. number	Box 16 State wages, tips, etc.	Box 17 State income tax
OH		15,000.00	431.06

I confirm that the state withholding identification number(s) are accurate ☐

Box 20 Locality name	Box 18 Local wages, tips, etc.	Box 19 Local income tax	Associated State

Box 14 Description or Code on Actual Form W-2	Amount	TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select "Other".)

Form 1099-MISC Summary

2019

► Keep for your records

Name(s) Shown on Return

james W ziegan

Social Security Number

N/A

Form 1099-MISC Summary

Box	Description	Taxpayer	Spouse	Total
1	Total Rents			
	► Schedule C			
	► Schedule E			
	► Form 4835			
	► Other Income			
2	Total Royalties			
	► Schedule C			
	► Schedule E			
3	Total Other income			
	► Schedule C			
	► Schedule F			
	► Form 4835			
	For Form 1040:			
	► Winnings (Prizes, etc.)			
	► Tribal Gaming			
	► Alaska Permanent Fund			
	► Other Income			
4	Federal tax withheld			
5	Fishing boat proceeds			
6	Medical and health care payments			
7	Total Nonemployee compensation	17,300.		17,300.
	► Schedule C	17,300.		17,300.
	► Schedule F			
	► Wages			
	► Other Income			
8	Substitute payments			
10	Total Crop insurance proceeds			
	► Schedule F			
	► Form 4835			
13	Excess golden parachute payments			
14	Gross proceeds paid to an attorney			
	► Taxable amount			
15a	Section 409A deferrals			
15b	Section 409A income			
16	State tax withheld - total			
Total	Boxes 1-3, 5-8, 10, 13-15b	17,300.		17,300.

► Keep for your records

Name james W ziegen	Social Security Number N/A
------------------------	-------------------------------

Payer's Name Clum Media Inc
Payer's TIN EIN : 45-4176133 or SSN :
Account number (for your records only)

☐ Spouse's 1099-MISC ☐ Do not transfer this 1099-MISC to next year

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

Box 1	Rents. <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule E </div> <div> Form 4835 <input type="checkbox"/> Other Income </div> </div>
Box 2	Royalties. <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule E </div> </div>
Box 3	Other income <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule F <input type="checkbox"/> Winnings (Prizes, etc.) <input type="checkbox"/> Tribal Member Gaming Payments <input type="checkbox"/> From Alaska Permanent Fund <input type="checkbox"/> Other Income <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____ <input type="checkbox"/> Olympic or Paralympic Prize Money </div> <div> Form 4835 </div> </div>
Box 4	Federal income tax withheld
Box 5	Fishing boat proceeds <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
Box 6	Medical and health care payments <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
Box 7	Nonemployee compensation 15,100.00 <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> data Schedule C Schedule F <input type="checkbox"/> Wages subject to Social Security & Medicare tax If checked, enter Reason Code for Form 8919 (see Help) <input type="checkbox"/> If Reason Code A or C, enter determination date <input type="checkbox"/> Other Income <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____ </div> </div>
Box 8	Substitute payments in lieu of dividends or interest
Box 10	Crop insurance proceeds <i>Required: double-click to select the form on which to report this income:</i> Schedule F Form 4835
Box 13	Excess golden parachute payments Report 20% excise tax on Form 1040
Box 14	Gross proceeds paid to an attorney Taxable amount from box 14 to Schedule C <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
Boxes 15a & b	Section 409A deferrals Section 409A income
Boxes 16-18	State tax withheld - 1st state State name (two letters) - 1st state . . . OH State ID number - 1st state . . . 54014162 State income - 1st state State tax withheld - 2nd state State name (two letters) - 2nd state State ID number - 2nd state State income - 2nd state I confirm that the state withholding identification number(s) are accurate <input type="checkbox"/>

FATCA filing requirement ☐

Additional Payer and Recipient Information

Payer's address and ZIP code

Street _____
City _____
State _____ ZIP Code _____
Foreign Country _____

Recipient's address and ZIP code

Transfer address from Federal Information Wks . ☐
Street _____
City _____
State _____ ZIP Code _____
Foreign Country _____

► Keep for your records

Name james W ziegan	Social Security Number N/A
------------------------	-------------------------------

Payer's Name Chirotrak Software Solutions llc

Payer's TIN EIN : 82-0852948 or SSN

Account number (for your records only)

☐ Spouse's 1099-MISC☐ Do not transfer this 1099-MISC to next year

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

Box 1	Rents. <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule E </div> <div> Form 4835 <input type="checkbox"/> Other Income </div> </div>
Box 2	Royalties. <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule E </div> </div>
Box 3	Other income <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule F <input type="checkbox"/> Winnings (Prizes, etc.) <input type="checkbox"/> Tribal Member Gaming Payments <input type="checkbox"/> From Alaska Permanent Fund <input type="checkbox"/> Other Income <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____ <input type="checkbox"/> Olympic or Paralympic Prize Money </div> <div> Form 4835 </div> </div>
Box 4	Federal income tax withheld
Box 5	Fishing boat proceeds <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
Box 6	Medical and health care payments <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
Box 7	Nonemployee compensation 2,200.00 <i>Required: double-click to select the form on which to report this income:</i> <div style="display: flex; justify-content: space-between;"> <div> data Schedule C Schedule F <input type="checkbox"/> Wages subject to Social Security & Medicare tax If checked, enter Reason Code for Form 8919 (see Help) <input type="checkbox"/> If Reason Code A or C, enter determination date <input type="checkbox"/> Other Income <input type="checkbox"/> Back Wages from Lawsuit. Amount: _____ </div> </div>
Box 8	Substitute payments in lieu of dividends or interest
Box 10	Crop insurance proceeds <i>Required: double-click to select the form on which to report this income:</i> Schedule F Form 4835
Box 13	Excess golden parachute payments Report 20% excise tax on Form 1040
Box 14	Gross proceeds paid to an attorney Taxable amount from box 14 to Schedule C <i>Required: double-click to select the Schedule C on which to report this income:</i> Schedule C
Boxes 15a & b	Section 409A deferrals Section 409A income
Boxes 16-18	State tax withheld - 1st state State name (two letters) - 1st state State ID number - 1st state State income - 1st state State tax withheld - 2nd state State name (two letters) - 2nd state State ID number - 2nd state State income - 2nd state I confirm that the state withholding identification number(s) are accurate <input type="checkbox"/>

FATCA filing requirement ☐**Additional Payer and Recipient Information****Payer's address and ZIP code**

Street _____
City _____
State _____ ZIP Code _____
Foreign Country _____

Recipient's address and ZIP code

Transfer address from Federal Information Wks . ☐
Street _____
City _____
State _____ ZIP Code _____
Foreign Country _____

Wages, Salaries, & Tips Worksheet

2019

► Keep for your records

Name(s) Shown on Return james W ziegan	Social Security Number N/A
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The following amounts are included in the total entered on line 1 of Form 1040 or on line 8 of Form 1040NR:

	Taxpayer	Spouse	Total
1 Wages, from Form W-2	15,000.		15,000.
2 Miscellaneous income, from Form 8919			
3 Items from Form 1099-R:			
a Disability before minimum retirement age			
b Return of contributions			
4 Excess reimbursement, from Form 2106			
5 a Taxable tips, from Form 4137.			
b Noncash tips			
6 Excess moving expense reimbursement, from Form 3903			
7 Wages earned as a household employee (if less than \$2,100 and without a Form W-2)			
8 Items not on Form W-2 or Form 1099-R:			
a Sick pay or disability payments			
b Total foreign source income			
c Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction . ►	<input type="checkbox"/>	<input type="checkbox"/>	
d Ordinary income from employer stock transactions not reported on Form W-2			
9 Other earned income:			
a Non-gov unemployment received/repaid 2019			
b			
10 Subtotal. Add lines 1 through 9	15,000.		15,000.
11 Taxable employer-provided dependent care benefits, from Form 2441			
12 Taxable employer-provided adoption benefits less any excluded benefits from Form 8839			
13 Scholarship/fellowship income not on Form W-2.			
14 Other non-earned income:			
15 Total of lines 10 through 14.	15,000.		15,000.

Qualified Business Income Component Worksheet

2019

► Keep for your records

Name(s) Shown on Return james W ziegen	Social Security Number N/A
---	-------------------------------

Aggregate trade or business name	james W ziegen
Aggregate trade or business ID number (EIN)	
Social Security Number of owner if no EIN available	N/A
Reason for no EIN or SSN if none available	

For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below.

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.
Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
james W ziegen		8,731.	0.	0.

1	Qualified business income (QBI)	8,731.
	If using Simplified Worksheet, stop here.	
2	Taxable Income	
3	Threshold Amount. \$321,400 if MFJ, \$160,725 if MFS, otherwise \$160,700	
4	Subtract line 3 from line 2. If less than 0, enter 0.	
5	Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000.	
6	Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. Otherwise, enter 1.	
7	Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000	
8	Wages allocable to qualified business income.	
9	Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income	
	Reductions for Specified Service Trades or Businesses	
	Check if Specified Service Trade or Business (SSTB) <input type="checkbox"/>	
11	SSTB reduction to QBI	
12	SSTB reduction to allocable wages.	
13	SSTB reduction to allocable UBIA	
	QBI, wages, and UBIA after applicable SSTB reductions	
14	Qualified business income	
15	Allocable wages	
16	Allocable UBIA	
	Tentative QBI component	
17	Adjustments for QBI losses	
18	Loss-adjusted QBI (line 14 plus line 17)	
19	Tentative QBI component before limitations (20% of line 18)	
	Wages and assets limits	
20	50% of W2 wages	
21	25% of W2 wages	
22	2.5% of UBIA	
23	Sum of 25% of W2 wages and 2.5% of UBIA	
24	Wage and Asset Limit. Larger of line 20 or line 23	
25	Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0)	
26	Reduction Amount. Multiply line 6 by line 25.	
27	Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19)	
28	Qualified payments from agricultural or horticultural coop	
29	Wages allocable to qualified payments from coop	
30	Patron reduction (lesser of 9% of line 28 or 50% of line 29)	
	Qualified business income component amount	
31	Subtract line 30 from line 27	

Qualified Business Income Deduction Summary

2019

► Keep for your records

Name(s) Shown on Return <u>james W ziegman</u>	Social Security Number <u>N/A</u>
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QuickZoom to QBI Component Worksheet	► _____
QuickZoom to Form 8995.	► _____
QuickZoom to Form 8995-A	► _____
 1 Trade or business name	Net QBI
<u>james W ziegman</u>	<u>8,731.</u>
<hr/>	
2 Net qualified business income (QBI) from qualified trades or businesses	<u>8,731.</u>
3 Loss from previous year	<u>0.</u>
4 Sum of activities with gains (only positive amounts from table on line 1)	<u>8,731.</u>
5 Sum of activities with losses (only negative amounts from table on line 1)	<u>0.</u>
 6 Check if using Simplified Computation (Form 8995)	<input checked="" type="checkbox"/>
 7 QBI component from Form 8995 line 5 or Form 8995A line 16	<u>1,746.</u>
8 QBI loss carryover from Form 8995 line 16 or Form 8995A Schedule C line 6	<u>0.</u>
 9 Total REIT dividends	_____
10 PTP Income from non-SSTBs	_____
11 PTP Income from SSTBs	_____
12 Allowed PTP Income from SSTBs	_____
13 Total Allowed PTP income (sum of line 10 and line 12)	_____
14 Carryover REIT/PTP losses from prior year	<u>0.</u>
15 Total REIT/PTP income	_____
16 20% of total REIT/PTP income	_____
17 Disallowed REIT/PTP loss	<u>0.</u>
 18 Combined QBI Amount (QBI component plus 20% of REIT/PTP income).	<u>1,746.</u>
 19 Taxable income before qualified business income deduction.	<u>11,531.</u>
20 Net capital gains	<u>0.</u>
21 Taxable income minus net capital gains. If zero or less, enter -0-	<u>11,531.</u>
22 20% of taxable income minus net capital gains	<u>2,306.</u>
 23 QBI deduction before DPAD.	<u>1,746.</u>
<i>Lesser of Combined QBI Amount or 20% of taxable income minus cap gains</i>	
 24 Section 199A(g) deduction for domestic production activities	_____
 25 Total 199A (QBI) deduction (sum of lines 23 and 24)	<u>1,746.</u>

Schedule D
Line 19

Unrecaptured Section 1250 Gain Worksheet

2019

► Keep for your records

Name(s) Shown on Return
james W ziegen

Social Security Number
N/A

		Regular Tax	Alternative Minimum Tax
If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.			
1	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4.	1	
2	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	2	
3	Subtract line 2 from line 1	3	
4	Enter the total unrecaptured section 1250 gain included on lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year	4	
5	Enter the total of any amounts reported on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain".	5	
6	Add lines 3 through 5	6	
7	Enter the smaller of line 6 or the gain from Form 4797, line 7	7	
8	Enter the amount, if any, from Form 4797, line 8	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-	9	
10	Enter the amount of any gain from sale of an interest in a partnership attributable to unrecaptured section 1250 gain.	10	
11	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund		
	Regular AMT		
a	On Form 1099-DIV		
b	On Form 2439		
c	On Schedule(s) K-1		
d	On Form 1099-R		
e	From Form 8814		
f	Other.		
	Total	11	
12	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale	12	
13	Add lines 9 through 12.	13	
14	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 thru 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	14	0.
15	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15	0.
16	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	16	
a	Enter your capital gain excess, if you are filing Form 2555	a	0.
17	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17	0.
18	Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19.	18	

Schedule D
Line 18

28% Rate Gain Worksheet

► Keep for your records

2019

Name(s) Shown on Return
james W ziegan

Social Security Number
N/A

				Regular Tax	Alternative Minimum Tax
1	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1			
2	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain, plus 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.				
	<div style="display: flex; justify-content: space-around;"> <div>50 % Exclusion</div> <div>60 % Exclusion</div> <div>75% Exclusion</div> </div>				
a	Schedule D . . .				
b	Form 8814 . . .				
c	Schedule B . . .				
d	Form 6252 . . .				
e	Form 2439 . . .				
f	Other				
	Total	2			
3	Enter the total of all collectibles gain or (loss) from:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
a	Form 4684, line 4 (but only if line 15 is more than zero)				
b	Form 6252				
c	Form 6781, Part II				
d	Form 8824				
	Total	3			
4	Enter the total of any collectibles gain reported to you on:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
a	Form 1099-DIV, box 2d . . .				
b	Form 2439, box 1d				
c	Schedule K-1 from a partnership, S corporation, estate, or trust				
d	Disposition of interest in partnership or S corporation				
e	Other				
	Total	4			
5	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	5			
6	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	6			
7	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7			
8	Enter the amount of any capital gain excess	8			0.
9	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a	9	0.		0.

Name(s) Shown on Return
james W zieganSocial Security Number
N/A

1 a	Enter your taxable income from Form 1040, line 11b	1 a	9,785.
b	Enter the amount from your (and your spouse's) Form 2555, lines 45 and 50	b	
c	Add lines 1a and 1b	1 c	9,785.
2 a	Enter your qualified dividends from Form 1040, line 3a	2 a	
b	Enter any capital gain excess attributable to qualified dividends	b	
c	Subtract line 2b from line 2a	2 c	
3	Amount from Form 4952, line 4g	3	
4 a	Amount from Form 4952, line 4e	4 a	
b	Amount from the dotted line next to Form 4952, line 4e	b	
c	Line 4b, if applicable, 4a, if not	c	
5	Subtract line 4c from line 3	5	0.
6	Subtract line 5 from line 2c. If zero or less, enter -0-	6	0.
7 a	Enter line 15 of Schedule D	7 a	
b	Enter line 16 of Schedule D	b	
c	Enter the smaller of line 7a or line 7b	7 c	0.
8	Enter the smaller of line 3 or line 4c	8	
9 a	Subtract line 8 from line 7	9 a	0.
b	Enter any capital gain excess attributable to capital gains	b	
c	Subtract line 9b from line 9a	9 c	0.
10	Add lines 6 and 9c	10	0.
11 a	Enter the amount from Schedule D, line 18	11 a	0.
b	Enter the amount from Schedule D, line 19	b	
c	Add lines 11a and 11b	11 c	0.
12	Enter the smaller of line 9c or line 11c	12	0.
13	Subtract line 12 from line 10	13	0.
14	Subtract line 13 from line 1c. If zero or less, enter -0-	14	9,785.
15	Enter: • \$39,375 if single or married filing separately, • \$78,750 if married filing jointly or qualifying widow(er), or • \$52,750 if head of household.	15	39,375.
16	Enter the smaller of line 1c or line 15	16	9,785.
17	Enter the smaller of line 14 or line 16	17	9,785.
18	Subtr ln 10 from ln 1c. If zero or less, enter -0-	18	9,785.
19	Enter the smaller of line 1c or: • \$160,725 if single or married filing sep, • \$321,450 if MFJ or qual widow(er), or • \$160,700 if head of household.	19	9,785.
20	Enter the smaller of line 14 or line 19	20	9,785.
21	Enter the larger of line 18 or line 20	21	9,785.
22	Subtract line 17 from line 16. This amount is taxed at 0%	22	0.
If lines 1c and 16 are the same, skip lines 23 through 43 and go to line 44. Otherwise, go to line 23.			
23	Enter the smaller of line 1c or line 13	23	
24	Enter the amount from line 22 (if line 22 is blank, enter -0-)	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Enter: • \$434,550 if single, • \$244,425 if married filing separately, • \$488,850 if married filing jointly or qualifying widow(er), or • \$461,700 if head of household.	26	
27	Enter the smaller of line 1c or line 26	27	
28	Add lines 21 and 22	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the smaller of line 25 or line 29	30	
31	Multiply line 30 by 15% (0.15)	31	
32	Add lines 24 and 30	32	
If lines 1 and 32 are the same, skip lines 33 through 43 and go to line 44. Otherwise, go to line 33			
33	Subtract line 32 from line 23	33	
34	Multiply line 33 by 20% (0.20)	34	
If Schedule D, line 19, is zero or blank, skip lines 35 through 40 and go to line 41. Otherwise, go to line 35.			
35	Enter the smaller of line 9c above or Schedule D, line 19	35	
36	Add lines 10 and 21	36	
37	Enter the amount from line 1c above	37	

38	Subtract line 37 from line 36. If zero or less, enter -0-	38	_____
39	Subtract line 38 from line 35. If zero or less, enter -0-	39	_____
40	Multiply line 39 by 25% (0.25)	40	_____
If Schedule D, line 18, is zero or blank, skip lines 41 through 43 and go to line 44. Otherwise, go to line 41.			
41	Add lines 21, 22, 30, 33, and 39	41	_____
42	Subtract line 41 from line 1c	42	_____
43	Multiply line 42 by 28% (0.28)	43	_____
44	Figure the tax on the amount on line 21 . If the amount on line 21 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 21 is \$100,000 or more, use the Tax Computation Worksheet		
		44	_____ 979 .
45	Add lines 31, 34, 40, 43, and 44	45	_____ 979 .
46	Figure the tax on the amount on line 1c . If the amount on line 1c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1c is \$100,000 or more, use the Tax Computation Worksheet		
		46	_____ 979 .
47	Tax on all taxable income (including capital gains and qualified dividends).		
	Enter the smaller of line 45 or line 46. Also include this amount on Form 1040, line 12a		
		47	_____ 979 .

Form 1040 Qualified Dividends and Capital Gain Tax Worksheet

2019

Line 12a

► Keep for your records

Name(s) Shown on Return

james W ziegan

Social Security Number

N/A

1	Enter the amount from Form 1040 or 1040-SR, line 11b	1	_____
2	Enter the amount from Form 1040 or 1040-SR, line 3a	2	_____
3	Are you filing Schedule D?		
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0-	3	_____
	<input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 6.		
4	Add lines 2 and 3	4	_____
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	_____
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	_____
7	Subtract line 6 from line 1. If zero or less, enter -0-	7	_____
8	Enter:		
	\$39,375 if single or married filing separately,	}	8 _____
	\$78,750 if married filing jointly or qualifying widow(er),		
	\$52,750 if head of household.		
9	Enter the smaller of line 1 or line 8	9	_____
10	Enter the smaller of line 7 or line 9	10	_____
11	Subtract line 10 from line 9 (this amount taxed at 0%)	11	_____
12	Enter the smaller of line 1 or line 6	12	_____
13	Enter the amount from line 11	13	_____
14	Subtract line 13 from line 12.	14	_____
15	Enter:		
	\$434,550 if single,	}	15 _____
	\$244,425 if married filing separately,		
	\$488,850 if married filing jointly or qualifying widow(er),		
	\$461,700 if head of household.		
16	Enter the smaller of line 1 or line 15	16	_____
17	Add lines 7 and 11	17	_____
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	_____
19	Enter the smaller of line 14 or line 18	19	_____
20	Multiply line 19 by 15% (0.15)	20	_____
21	Add lines 11 and 19	21	_____
22	Subtract line 21 from line 12	22	_____
23	Multiply line 22 by 20% (0.20)	23	_____
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	_____
25	Add lines 20, 23, and 24	25	_____
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 this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet.	26	_____
27	Tax on all taxable income. Enter the smaller of line 25 or line 26 here and on Form 1040 or 1040-SR, line 12a.	27	_____

IRA Contributions Worksheet

2019

► Keep for your records

Name(s) Shown on Return james W ziegan	Social Security Number N/A
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Traditional IRA Contributions

Regular Traditional IRA Contributions		Taxpayer	Spouse
1	Enter traditional IRA contributions made for 2019, including any made between 1/1/2020 and 7/15/2020, any amounts later recharacterized to a Roth IRA, and any excess contributions, but not including any rollovers. Also include any contributions to deemed IRAs under an employer plan		
2	Contributions recharacterized from a Roth IRA (from line 24) . . .		
3	Traditional IRA contributions, from Schedule(s) K-1		
4	Contributions recharacterized (not converted) to a Roth IRA . . .		
►	If there is a recharacterization indicated on line 4, an explanation must be attached to the tax return.		
5	Traditional IRA contributions. Combine lines 1 through 4		
6	Enter any contribution included on line 5 withdrawn before the due date of the tax return. <i>See Help</i>		
7	Excess traditional IRA contribution credit.		
8	Repayments of qualified reservist distributions		
9	Total traditional IRA contributions.		
Additional Traditional IRA Contribution Information		Taxpayer	Spouse
10	Check if covered by a retirement plan at work. If married filing a separate return, check box in spouse column, if applicable . . .	<input type="checkbox"/>	<input type="checkbox"/>
11	Enter any contributions included on line 9 that were made during 1/1/2020 to 7/15/2020 (<i>See Help</i>).		
12	Age 70-1/2 or older in tax year	—	—
Deductible and Non-deductible Traditional IRA Contributions		Taxpayer	Spouse
13	Deductible traditional IRA contributions from worksheet.		
14	Nondeductible traditional IRA contributions from worksheet.		
	QuickZoom to worksheet indicated by the check: _____ IRA deduction worksheet ► _____ Worksheet for social security recipients ►		
15	Amount on line 13 you elect to make nondeductible		
16	Excess traditional IRA contributions, to Form 5329, line 15 Note: You may avoid a penalty by withdrawing the amount on line 16 before due date of return, including extensions.		
17	Deductible traditional IRA contributions, to Schedule 1 (Form 1040), Line 19.		
18	Qualified reservist repayments		
19	Nondeductible traditional IRA contributions, to Form 8606, ln 1. . .		

IRA Contributions Worksheet

2019

► Keep for your records

james W ziegen

N/A

Page 2

Roth IRA Contributions

Regular Roth IRA Contributions		Taxpayer	Spouse
20	Enter regular Roth IRA contributions made for 2019, including any made between 1/1/2020 and 7/15/2020, any amounts later recharacterized to a traditional IRA, and any excess contributions, but not including any rollovers or conversions. Also include any contributions to deemed Roth IRAs under an employer plan.		
21	Contributions recharacterized from a traditional IRA, (from In 4). . .		
22	Roth IRA contributions, from Schedule(s) K-1		
23	Enter contributions recharacterized to a traditional IRA.		
►	If there is a recharacterization indicated on line 23, an explanation must be attached to the tax return.		
24	Disallowed Roth IRA conversions		
25	Roth IRA contributions. Combine lines 20 through 24		
26	Enter any contribution included on line 25 withdrawn before the due date of the tax return. <i>See Help</i>		
27	Excess Roth IRA contribution credit		
28	Total Roth IRA contributions		
29	Repayments of qualified Roth reservist distributions		

Roth IRA Contributions After Limitations		Taxpayer	Spouse
30	Roth IRA contributions after limitation		
31	Excess Roth IRA contributions, to Form(s) 5329, line 23		
	Note: You may avoid a penalty by withdrawing the amount on line 31 before due date of return, including extensions.		

Coverdell Education Savings Account (Education IRA) Contributions

Excess Coverdell Education Savings Account Contributions		Taxpayer	Spouse
32	Enter any excess contributions made to Coverdell Education Savings Accounts (ESAs) of which you are the beneficiary.		
	Note: You do not need to report any Coverdell ESA contributions which are not excess contributions..		

2019

- Keep for your records

Name(s) Shown on Return james W ziegler	Social Security Number N/A
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Estimated Tax Payments for 2019 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/19		04/15/19			04/15/19		
2	06/17/19		06/17/19			06/17/19		
3	09/16/19		09/16/19			09/16/19		
4	01/15/20		01/15/20			01/15/20		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)		Federal	State	ID	Local	ID
6	Overpayments applied to 2019					
7	Credited by estates and trusts					
8	Totals Lines 1 through 7					
9	2019 extensions					

Taxes Withheld From:					Federal	State	Local
10	Forms W-2				1,796.	431.	
11	Forms W-2G						
12	Forms 1099-R						
13	Forms 1099-MISC, 1099-K and 1099-G						
14	Schedules K-1						
15	Forms 1099-INT, DIV and OID						
16	Social Security and Railroad Benefits						
17	Form 1099-B	St		Loc			
18 a	Other withholding	St		Loc			
b	Other withholding	St		Loc			
c	Other withholding	St		Loc			
d	Positive Adjustment	St		Loc			
e	Negative Adjustment	St		Loc			
f	Additional Medicare Tax						
19	Total Withholding Lines 10 through 18f				1,796.	431.	
20	Total Tax Payments for 2019				1,796.	431.	

Prior Year Taxes Paid In 2019 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
21	Tax paid with 2018 extensions				
22	2018 estimated tax paid after 12/31/2018				
23	Balance due paid with 2018 return				
24	Other (amended returns, installment payments, etc) . .				

Schedule A
Lines 5 - 12

Tax and Interest Deduction Worksheet

2019

► Keep for your records

Name(s) Shown on Return
james W ziegan

Social Security Number
N/A

Tax Deductions

1 State and local taxes:

Optional Sales Tax Tables

a Available Income:

(1) Income from Form 1040, line 7	23,731.
(2) Nontaxable income entered elsewhere on return	
(3) Available income: 2018 refundable credits in excess of tax	0.
(4) Enter any additional nontaxable income	
(5) Total available income	23,731.

b Sales Tax Per State of Residence:

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

Arizona, Colorado, Louisiana, Mississippi, New York or South Carolina only:

Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

c Total general sales tax using tables

d Sales Tax Paid on Specific Items (see help):

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

e Total sales tax deduction on specific items

f Total general sales tax per tables plus sales tax on specific items

g Actual State and Local General Sales Tax:

Actual sales taxes (enter the total sales taxes paid during the year on all items).

h State and Local Income Taxes:

State and Local Income taxes 431.00

i State and Local Tax Deduction to Schedule A, line 5a:

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5a). 431.00

j Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes . . ☐ Sales Taxes . . . ☐ Greater amount . ☒

2 State and local real estate taxes:

a Real estate taxes paid on principal residence **not** entered on Form 1098

b	Real estate taxes paid on principal residence entered on Home Mortgage Int. Wks . . .	_____
c	Real estate taxes paid on additional homes or land	_____
	Personal portion of real estate taxes from Schedule E Worksheet for:	
d	Principal residence	_____
e	Vacation home	_____
f	Less real estate taxes deducted on Form 8829	_____
g	Foreign real property taxes included in lines 2a-2f above	_____
h	Add lines 2a through 2f, less line 2g (to Schedule A, line 5b)	_____
3	State and local personal property taxes:	
a	Auto registration fees based on the value of the vehicle.	
	2018 Amount Enter 2019 description:	
	_____ <u>bmw</u> _____	72.00
	_____	_____
	_____	_____
b	Non-business portion of personal property taxes from Car & Truck Exp Wks	24.00
c	Other personal property taxes	_____
d	Add lines 3a through 3c (to Schedule A, line 5c)	96.00
4	Other taxes:	
a	Other taxes from Schedule(s) K-1	_____
b	Foreign taxes from interest and dividends	_____
c	Foreign taxes from Schedule(s) K-1	_____
d	Other foreign taxes (not used to claim a foreign tax credit)	_____
e	Other taxes.	
	2018 Amount Enter 2019 description:	
	_____	_____
	_____	_____
	_____	_____
f	Foreign real property taxes included in lines 4a-4e above	_____
g	Add lines 4a through 4e, less line 4f (to Schedule A, line 6)	_____

Interest Deductions

5	Home mortgage interest and points reported on Form 1098:	
a	Mortgage interest and points from the Home Mortgage Interest Worksheet	_____
b	Qualified mortgage interest from Schedule E Worksheet	_____
c	Less home mortgage interest/points deducted on Form 8829	_____
d	Less home mortgage interest from Form 8396, line 3	_____
e	Add lines 5a through 5d (to Sch A, line 8a) or line A2 from above	_____
6	Home mortgage interest not reported on Form 1098:	
a	Mortgage interest from the Home Mortgage Interest Worksheet.	_____
b	Less home mortgage interest deducted on Form 8829	_____
c	Add lines 6a and 6b (to Sch A, line 8b) or line B2 from above	_____
7	Points not reported on Form 1098:	
a	Amortizable points from the Home Mortgage Interest Worksheet	_____
b	Other points not on Form 1098 from the Home Mortgage Interest Worksheet	_____
c	Less points deducted on Form 8829	_____
d	Add lines 7a through 7c (to Schedule A, line 8c) or line C2 from above.	_____

Schedule A
Line 5

State and Local Tax Deduction Worksheet

2019

► Keep for your records

Name(s) Shown on Return
james W ziegan

Social Security Number
N/A

State and Local Income Taxes

State income taxes:		
1 State income tax withheld	1	431.
2 2019 state estimated taxes paid in 2019	2	
3 2018 state estimated taxes paid in 2019	3	
4 Amount paid with 2018 state application for extension	4	
5 Amount paid with 2018 state income tax return	5	
6 Overpayment on 2018 state income tax return applied to 2019 tax	6	
7 Other amounts paid in 2019 (amended returns, installment payments, etc.)	7	
8 State estimated tax from Schedule(s) K-1 (Form 1041)	8	
Local income taxes:		
9 Local income tax withheld	9	
10 2019 local estimated taxes paid in 2019	10	
11 2018 local estimated taxes paid in 2019	11	
12 Amount paid with 2018 local application for extension	12	
13 Amount paid with 2018 local income tax return	13	
14 Overpayment on 2018 local income tax return applied to 2019 tax	14	
15 Other amounts paid in 2019 (amended returns, installment payments, etc.)	15	
16 Local estimated tax from Schedule(s) K-1 (Form 1041)	16	
Other:		
17	17	
18 Total Add lines 1 through 17	18	431.
19 State and local refund allocated to 2019	19	
20 Nondeductible state income tax from line 28	20	
21 Total reductions Add lines 19 and 20	21	
22 Total state and local income tax deduction Line 18 less line 21	22	431.

Nondeductible State Income Tax (Hawaii Only)

23 Nontaxable federal employee cost of living allowance	23	
24 Adjusted gross income	24	
25 Add lines 23 and 24	25	
26 Nondeductible percent. Line 23 divided by line 25	26	%
27 Hawaii state income tax included in line 18	27	
28 Nondeductible Hawaii state income tax. Multiply line 26 by line 27.	28	

Charitable Deduction Limits Worksheet For Current Year Contributions

2019

► Keep for your records

Name(s) Shown on Return james W ziegler	Social Security Number N/A
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Step 1 — Enter your other charitable contributions made during the year.

1	Enter your cash contributions for qualified disaster relief	1	
2	Enter your contributions of capital gain property "for the use of" any qualified organization	2	
3	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	3	
4	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	4	
5	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line.	5	
6	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	6	
7	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	7	

Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8	Enter your adjusted gross income (AGI)	8	23,731.
---	--	---	---------

A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9	Multiply line 8 by 0.6	9	
10	Deductible amount. Enter the smaller of line 7 or line 9.	10	
11	Carryover. Subtract line 10 from line 7.	11	

B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12	Multiply line 8 by 0.5	12	
13	Subtract line 10 from line 12	13	
14	Deductible amount. Enter the smaller of line 6 or line 13.	14	
15	Carryover. Subtract line 14 from line 6.	15	

C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16	Multiply line 8 by 0.5	16	
17	Add lines 5, 6, and 7.	17	
18	Subtract line 17 from line 16	18	
19	Multiply line 8 by 0.3	19	
20	Add lines 3 and 4	20	
21	Deductible amount. Enter the smallest of line 18, 19, or 20	21	
22	Carryover. Subtract line 21 from line 20	22	

D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23	Multiply line 8 by 0.5	23	
24	Add lines 6 and 7	24	
25	Subtract line 24 from line 23	25	
26	Multiply line 8 by 0.3	26	
27	Deductible amount. Enter the smallest of line 5, 25, or 26	27	
28	Carryover. Subtract line 27 from line 5.	28	

E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29	Multiply line 8 by 0.5	29	
30	Add lines 10, 14, 21, and 27	30	

31	Subtract line 30 from line 29	31		
32	Multiply line 8 by 0.3	32		
33	Subtract line 21 from line 32	33		
34	Subtract line 27 from line 32	34		
35	Multiply line 8 by 0.2	35		
36	Deductible amount. Enter the smallest of line 2, 31, 33, 34, or 35	36		
37	Carryover. Subtract line 36 from line 2	37		

F Qualified contributions for certain disaster relief efforts

(If line 1 is zero, leave lines 38 through 42 blank)

38	Enter the amount from line 8	38		
39	Add lines 10, 14, 21, 27, and 36	39		
40	Subtract line 39 from line 38	40		
41	Deductible amount. Enter the smaller of line 1 or line 40	41		
42	Carryover. Subtract line 41 from line 1	42		

G Deduction for the year

43	Add lines 10, 14, 21, 27 and 36. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate. Also, enter the amount from line 41 on the dotted line next to the line 11 entry space.	43		
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		

Note: Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

Charitable Deduction Limits Worksheet For Carryover Contributions

2019

► Keep for your records

Name(s) Shown on Return james W ziegan	Social Security Number N/A
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Step 1 — Enter your other charitable contributions made during the year.

1	Enter your cash contributions for qualified disaster relief	1	
2	Enter your contributions of capital gain property "for the use of" any qualified organization	2	
3	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	3	
4	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	4	
5	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line	5	
6	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	6	0.
7	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	7	0.

Step 2 — Figure your deduction for the year (if any result is zero or less, enter -0-)

8	Enter your adjusted gross income (AGI)			8	23,731.
		Percentage	Used in		
		of line 8	Current Year		
a	60% AGI limit to line 9	14,239.	Less 0.	a	14,239.
b	50% AGI limit to line 12	11,866.	Less 0.	b	11,866.
c	30% AGI limit, Section C to line 19	7,119.	Less 0.	c	7,119.
d	30% AGI limit, Section D to line 26	7,119.	Less 0.	d	7,119.
e	20% AGI limit to line 35	4,746.	Less 0.	e	4,746.

A Cash contributions subject to the limit based on 60% of AGI

(If line 7 is zero, leave lines 9 through 11 blank)

9	Multiply line 8 by 0.6	9	
10	Deductible amount. Enter the smaller of line 7 or line 9	10	
11	Carryover. Subtract line 10 from line 7	11	

B Noncash contributions subject to the limit based on 50% of AGI

(If line 6 is zero, leave lines 12 through 15 blank)

12	Multiply line 8 by 0.5	12	
13	Subtract line 10 from line 12	13	
14	Deductible amount. Enter the smaller of line 6 or line 13	14	
15	Carryover. Subtract line 14 from line 6	15	

C Contributions (other than capital gain property) subject to limit based on 30% of AGI

(If lines 3 and 4 are both zero, leave lines 16 through 22 blank)

16	Multiply line 8 by 0.5	16	
17	Add lines 5, 6, and 7	17	
18	Subtract line 17 from line 16	18	
19	Multiply line 8 by 0.3	19	
20	Add lines 3 and 4	20	
21	Deductible amount. Enter the smallest of line 18, 19, or 20	21	
22	Carryover. Subtract line 21 from line 20	22	

D Contributions of capital gain property subject to limit based on 30% of AGI

(If line 5 is zero, leave lines 23 through 28 blank)

23	Multiply line 8 by 0.5	23	
24	Add lines 6 and 7	24	
25	Subtract line 24 from line 23	25	
26	Multiply line 8 by 0.3	26	
27	Deductible amount. Enter the smallest of line 5, 25, or 26	27	
28	Carryover. Subtract line 27 from line 5	28	

E Contributions subject to the limit based on 20% of AGI

(If line 2 is zero, leave lines 29 through 37 blank)

29	Multiply line 8 by 0.5	29	
30	Add lines 10, 14, 21, and 27	30	

31	Subtract line 30 from line 29	31		
32	Multiply line 8 by 0.3	32		
33	Subtract line 21 from line 32	33		
34	Subtract line 27 from line 32	34		
35	Multiply line 8 by 0.2	35		
36	Deductible amount. Enter the smallest of line 2, 31, 33, 34, or 35	36		
37	Carryover. Subtract line 36 from line 2	37		

F Qualified contributions for certain disaster relief efforts (Not applicable for carryovers)

(If line 1 is zero, leave lines 38 through 42 blank)

38	Enter the amount from line 8	38		
39	Add lines 10, 14, 21, 27, and 36	39		
40	Subtract line 39 from line 38	40		
41	Deductible amount. Enter the smaller of line 1 or line 40	41		
42	Carryover. Subtract line 41 from line 1	42		

G Deduction for the year

43	Add lines 10, 14, 21, 27 and 36. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12 whichever is appropriate. Also, enter the amount from line 41 on the dotted line next to the line 11 entry space.	43		
44	Carryover to next year. Add lines 11, 15, 22, 28 and 37	44		

Note: Any amounts in the carryover column are not deductible this year but can be carried over to next year. See Carryovers, later, for more information about how you will use them next year.

- Keep for your records

Name(s) Shown on Return
james W ziegler

Social Security Number	N/A
------------------------	-----

Name of Charitable Organization	(a) Total	(b) 60% Limit	(c) 30% Limit	(d) 100% Limit
Totals: _____				

Name of Charitable Organization	Total	Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals: _____					

	Total	Cash and Other Non-Capital Gain Property				Capital Gain Property	
	(a) Total	(b) 100% Limit	(c) 60% Limit	(d) 50% Limit	(e) 30% Limit	(f) 30% Limit	(g) 20% Limit
1 2019 contributions							
2 2019 contributions allowed							
3 Carryovers from:							
a 2018 tax year	0.	N/A	0.	0.			
b 2017 tax year		N/A					
c 2016 tax year		N/A					
d 2015 tax year		N/A					
e 2014 tax year		N/A					
4 Carryovers allowed in 2019		N/A					
5 Carryovers disallowed in 2019		N/A					
6 Carryovers to 2020:							
a From 2019.							
b From 2018.		N/A					
c From 2017.		N/A					
d From 2016.		N/A					
e From 2015.		N/A					
f From 2014.		N/A					

1	Was the entire interest given for all property donated to all charities?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
2	Were restrictions attached to any charities's right to use or dispose of any property donated to any charity?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
3	Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
4	Was any charity other than a 60%/50% charity?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

Schedule A
Lines 16

Miscellaneous Itemized Deductions Worksheet

2019

► Keep for your records

Name(s) Shown on Return

james W ziegler

Social Security Number

N/A

FOR STATE USE ONLY: Employee Business Expenses — Subject to 2% Limitation

1	Deductible expenses from Form 2106, line 10 less deductions for performing artists and armed forces reservists claimed elsewhere	1	
2 a	Qualified Educator Expenses (from Educator Expenses Worksheet)	2a	
b	Educator Expense Deduction (from 1040, line 23)	2b	
c	Excess Educator Expenses (line 2a less line 2b).	2c	
3	Union and professional dues	3	
4	Professional subscriptions	4	
5	Uniforms and protective clothing	5	
6	Job search costs	6	
7	Tax preparation fees	7	
8	Entertainment expenses	8	
9	Other:	9	
10	Combine lines 1 through 9	10	

FOR STATE USE ONLY:
Miscellaneous Expenses — Subject to 2% Limitation

Check the box in investment column if an investment expense

Investment
Expense ↓

11	Depreciation and amortization deductions	<input checked="" type="checkbox"/>	11	
12	Casualty/theft losses of property used in services as an employee		12	
13	REMIC expenses, from Schedule E	<input checked="" type="checkbox"/>	13	
14	Investment expenses related to interest and dividend income	<input checked="" type="checkbox"/>	14	
15	Expenses related to portfolio income, from Schedule(s) K-1	<input checked="" type="checkbox"/>	15	
16	Miscellaneous deductions, from Schedule(s) K-1		16	
17	Excess deductions on termination, from Schedule(s) K-1		17	
18	Investment counsel and advisory fees	<input checked="" type="checkbox"/>	18	
19	Certain attorney and accounting fees	<input checked="" type="checkbox"/>	19	
20	Safe deposit box rental fees	<input checked="" type="checkbox"/>	20	
21	IRA custodial fees	<input checked="" type="checkbox"/>	21	
22	Loss incurred from total distribution of all traditional IRAs		22	
23	Loss incurred from total distribution of all Roth IRAs		23	
24	Loss incurred from final distribution of a QTP investment		24	
25	Hobby expense (limited to hobby income)		25	
26	Other:			
a	Prior year government unemployment benefits repaid in 2019		26	
b				
27	Combine lines 11 through 26		27	

FOR FEDERAL AND STATE USE:**Other Miscellaneous Deductions — Not Subject to 2% Limitation**

28	Expenses related to portfolio income, from Schedule(s) K-1	<input checked="" type="checkbox"/>	28	
29	Federal estate tax paid on decedent's income reported on this return		29	
30	Impairment-related expenses of a handicapped employee, from Form 2106		30	
31	Amortizable bond premiums on bonds acquired before 10/23/86		31	
32	Gambling losses		32	
33	Deduction for repayment of amounts under claim of right if over \$3,000		33	
34	Casualty/theft losses of income-producing property		34	
35	Unrecovered investment in annuity		35	
36	Ordinary loss attributable to certain debt instruments		36	
37	Net Qualified Disaster Loss		37	
38	Combine lines 28 through 37 (to Schedule A, line 16)		38	

Name(s) Shown on Return james W ziegler	Social Security Number N/A
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Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1	Is your earned income* more than \$750? <input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$1,100		1	
2	Enter the amount shown below for your filing status. • Single or married filing separately — \$12,200 • Married filing jointly — \$24,400 • Head of household — \$18,350		2	12,200.
3	Standard deduction.			
3 a	Enter the smaller of line 1 or line 2. If born after January 1, 1955, and not blind, stop here and enter this amount on Form 1040 or 1040-SR, line 9. Otherwise, go to line 3b		3 a	
3 b	If born before January 2, 1955, or blind, multiply the number claimed on top of page 2 of Form 1040 Wkst by \$1,300 (\$1,650 if single or head of household)		3 b	
3 c	Add lines 3a and 3b. Enter the total here and on Form 1040 or 1040-SR, ln 9. . . .		3 c	

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040 or 1040-SR, line 1, and Schedule 1, lines 3 and 6, minus the amount, if any, on Schedule 1, line 14. Earned income, for the purpose of figuring your standard deduction, doesn't include qualified disability trust distributions.

Earned Income Worksheet**2019**

► Keep for your records

Name(s) Shown on Return james W ziegan	Social Security Number N/A
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Part I – Earned Income Credit Worksheet Computation

	Taxpayer	Spouse	Total
1 If filing Schedule SE:			
a Net self-employment income	9,395.		9,395.
b Optional Method and Church Employee income			
c Add lines 1a and 1b	9,395.		9,395.
d One-half of self-employment tax	664.		664.
e Subtract line 1d from line 1c	8,731.		8,731.
2 If not required to file Schedule SE:			
a Net farm profit or (loss)			
b Net nonfarm profit or (loss)			
c Add lines 2a and 2b			
3 If filing Schedule C as a statutory employee, enter the amount from line 1 of that Schedule C			
4 Add lines 1e, 2c and 3. To EIC Wks, line 5	8,731.		8,731.

Part II – Form 2441 and Standard Deduction Worksheet Computations

5 Net self-employment earnings (line 4 above)	8,731.		8,731.
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc	15,000.		15,000.
7 a Taxable employer-provided adoption benefits			
b Foreign earned income exclusion			
8 Add lines 5 through 7b. To Form 2441, lines 19 and 20	23,731.		23,731.
9 a Taxable dependent care benefits			
b Nontaxable combat pay			
10 Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5	23,731.		23,731.
11 Scholarship or fellowship income not on W-2			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet	23,731.		23,731.

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)	8,731.		8,731.
16 Wages, salaries, tips, etc	15,000.		15,000.
17 Net self-employment loss			
18 Alimony received			
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, ln 2.	23,731.		23,731.

Part IV – Schedule 8812 and Child Tax Credit Line 14 Worksheet Computations

23 Self-employed, church and statutory employees	8,731.		8,731.
24 Wages, salaries, tips, etc	15,000.		15,000.
25 Nontaxable combat pay			
26 Combine lines 23 through 25. To Schedule 8812, line 6a & Line 14 Wks, line 2.	23,731.		23,731.

► Keep for your records

Name(s) Shown on Return

james W ziegler

Social Security Number

N/A

Investment Interest Expense (Form 4952, line 1)

1	Investment interest expense, from Schedule K-1	1	
2	Investment interest expense from royalties	2	
3	Other investment interest expense:	3 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
4	Total investment interest expense. Add lines 1 through 3.	4	

Gross Income from Property Held for Investment (Form 4952, line 4a)

5	Taxable investment income:		
a	From Schedule B, Interest and Dividend Income	5 a	
b	From Schedules K-1, Partnerships, S Corporations, Estates and Trusts	b	
c	From Form 8814, Parents' Election to Report Child's Interest and Dividends	c	
d	Total	d	
6	Royalty income, from Schedule E	6	
7	Net passive income from publicly traded partnerships	7	
8	Income from nonpassive trade or business without material participation	8	
9	Other investment income:	9 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
10	Total investment income. Add lines 5d through 9.	10	

Net Capital Gain Income (Form 4952, lines 4d and 4e)

		Regular Tax	Alt Min Tax
11 a	Net gains from Schedule D, line 16	11 a	
b	Less net gains from property not held for investment	b	
c	Net gains from property held for investment.	c	
12 a	Net capital gains from Schedule D, lesser of ln 15 or ln 16.	12 a	
b	Less net capital gains from property not held for investment	b	
c	Net capital gains from property held for investment.	c	

Investment Expenses (Form 4952, line 5)

13	Royalty expenses	13	
14	Investment expenses reported on schedule K-1 partnership or S-corp	14	
15	Expenses from nonpassive trade or business without material participation	15	
16	Other investment expenses:	16 a	
a	-----	b	
b	-----	c	
c	-----	d	
d	-----		
17	Total investment expenses. Add lines 13 through 17.	17	

Allocation of Investment Interest Expense (Schedule A, line 14)

		Regular Tax	Alt Min Tax
18	Allowed investment interest expense, Form 4952, line 8	18	
19	Less amount deducted on other forms and schedules:	19	
a	Deducted on Schedule E, page 2 for passthru entities	a	
b	Deducted on Schedule E, page 1 for royalties	b	
c	Other amounts deducted on other forms and schedules	c	
d	Total amount deducted on other forms and schedules	d	
20	Investment interest expense.	20	

Form 1040
Line 17a

Earned Income Credit Worksheet

2019

► Keep for your records

Name(s) Shown on Return
james W ziegan

Social Security Number
N/A

QuickZoom to Schedule EIC ►

QuickZoom to Dependent Information Worksheet to enter qualifying children information. ►

QuickZoom to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income ►

QuickZoom to page 2 of this worksheet, if credit is not calculated on line 7. ►

1	Enter the amount from Form 1040 line 1 less amounts considered not earned for EIC purposes	1	15,000.
2	Adjustments to line 1 amount:		
a	Income reported as wages and as self-employment income.	2 a	
b	Other income entered as wages that is not considered earned income	b	
c	Distributions from section 457 and other nonqualified plans reported on W-2	c	
3	Subtract lines 2a, 2b and 2c from line 1	3	15,000.
4 a	Taxpayer's nontaxable combat pay election for EIC	4 a	
b	Spouse's nontaxable combat pay election for EIC	b	
c	Total nontaxable combat pay election	4 c	
5	If you were self-employed or used Schedule C as a statutory employee, enter the amount from the Earned Income Worksheet, line 4	5	8,731.
6	Medicaid Waiver Payments reported as nontaxable	6	
7	Earned income. Add lines 3, 4, 5, and 6	7	23,731.
8	Enter the credit, from the EIC Table , for the amount on line 7. Be sure to use the correct column for filing status and number of children.	8	0.
	If line 8 is zero, stop . You cannot take the credit. Enter "No" on the dotted line next to Form 1040, line 18a.		
9	Enter your AGI from Form 1040, line 8b	9	
10	If you have:		
	• No qualifying children, is the amount on line 9 less than \$8,650 (\$14,450 if married filing jointly)?		
	• 1 or more qualifying children, is the amount on line 9 less than \$19,050 (\$24,850 if married filing jointly)?		
	<input checked="" type="checkbox"/> Yes. Go to line 11 now.		
	<input type="checkbox"/> No. Enter the credit, from the EIC Table , for the amount on line 8. Be sure to use the correct column for filing status and number of children	10	
11	Earned income credit.		
	• If 'Yes' on line 10, enter the amount from line 8		
	• If 'No' on line 10, enter the smaller of line 8 or line 10	11	

Enter line 11 amount on Form 1040, line 18a.

If one or more of the boxes below are checked, the earned income credit is not allowed.

- 1 The total taxable earned income (line 6 above) is equal to or more than:
- | | |
|--|---|
| <input checked="checked" type="checkbox"/> | \$15,570 (\$21,370 if married filing jointly) without a qualifying child. |
| <input type="checkbox"/> | \$41,094 (\$46,884 if married filing jointly) with one qualifying child. |
| <input type="checkbox"/> | \$46,703 (\$52,493 if married filing jointly) with two qualifying children. |
| <input type="checkbox"/> | \$50,162 (\$55,952 if married filing jointly) with more than two qualifying children. |
- 2 The Adjusted Gross Income (line 8 above) is equal to or more than:
- | | |
|--|---|
| <input checked="checked" type="checkbox"/> | \$15,570 (\$21,370 if married filing jointly) without a qualifying child. |
| <input type="checkbox"/> | \$41,094 (\$46,884 if married filing jointly) with one qualifying child. |
| <input type="checkbox"/> | \$46,703 (\$52,493 if married filing jointly) with two qualifying children. |
| <input type="checkbox"/> | \$50,162 (\$55,952 if married filing jointly) with more than two qualifying children. |
- 3 ☐ Investment income is more than \$3,600.
(Investment Income Smart Worksheet, item H above)
- 4 ☐ The married filing separate return status is checked.
(Information Worksheet, Part II)
- 5 ☐ Taxpayer (or spouse if filing joint) is a qualifying child of another person.
(Information Worksheet, Part IV)
- 6 ☐ Without a qualifying child, and your (or your spouse's, if married filing jointly) main home is in the U.S. less than half the year.
(Information Worksheet, Part IV)
- 7 ☐ Without a qualifying child, and taxpayer (and spouse if filing joint) are under age 25 or over age 64.
(Information Worksheet, Part I)
- 8 ☐ Without a qualifying child, and taxpayer (or spouse if filing joint) is eligible to be claimed as a dependent on someone else's return.
(Information Worksheet, Part I)
- 9 ☐ Social Security Number is invalid for EIC purposes, for taxpayer, (or spouse, if married filing joint).
(Information Worksheet, Part I)
- 10 Have qualifying children, but all are either
- | | | |
|---|--------------------------|---|
| a | <input type="checkbox"/> | qualifying children of another person, or |
| b | <input type="checkbox"/> | invalid social security numbers for EIC purposes. |
- (Information Worksheet, Part III)
- 11 ☐ Disallowed by IRS to claim Earned Income Credit in 2019.
(Information Worksheet, Part IV)
- 12 ☐ Filing Form 2555, Foreign Earned Income.
- 13 ☐ Not a citizen or resident alien for the entire year, claiming dual status.
(Information Worksheet, Part VI)
- 14 ☐ Head of household filing status and lived with nonresident alien spouse during the last six months of the year.
(Information Worksheet, Part IV)

Compliance and Due Diligence Information

1 Is this how long your dependents lived with you in the U.S in 2019?

☐ **Yes**, all of the above is correct.

☐ **No**, I'll go back and review my dependent information.

The IRS may ask you for documents to prove you lived with anyone you're claiming for the Earned Income Credit.

Is this where you lived with your dependents the longest in 2019?

2 ☐ **Yes**, my dependents lived with me at this address.

☐ **No**, I'd like to add an additional address where I lived with my dependents. Use the Interview to add an additional address where you lived with your dependents the longest in 2019.

Compliance and Due Diligence Indicator

☒

Disqualified from Earned Income Credit.

☒

Yes

☐

No

Potential qualifying child count ▶ 0

Non dependent potential qualifying child count ▶ 0

Qualifying child count (max 3) ▶ 0

Schedule SE Adjustments Worksheet

2019

► Keep for your records

Name(s) Shown on Return james W ziegan	Social Security Number N/A
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	(a) Taxpayer	(b) Spouse
QuickZoom to the Short Schedule SE (Schedule SE, page 1) ►	<input checked="" type="checkbox"/>	<input type="checkbox"/>
QuickZoom to the Long Schedule SE (Schedule SE, page 2) ►	<input type="checkbox"/>	<input type="checkbox"/>
A Use Long Schedule SE, even if qualified to use Short Schedule SE .	<input type="checkbox"/>	<input type="checkbox"/>
B Approved Form 4029. Exempt from SE tax on all income	<input type="checkbox"/>	<input type="checkbox"/>
C Chapter 11 bankruptcy net profit or loss for Schedule SE, line 3 . . .		
D QuickZoom to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help).		
Part I Farm Profit or (Loss) Schedule SE, line 1		
1 Total Schedules F		
2 Farm partnerships, Schedules K-1		
3 Other SE farm profit or (loss) (See Help)		
4 Less SE exempt farm profit or (loss) (See Help)		
5 Total for Schedule SE, line 1		
6 Conservation Reserve Program payments not subject to self- employment tax reported on:		
a Schedule F, line 4b		
b Schedule K-1 (Form 1065), box 20, code AH		
c Total CRP payments not subject to SE tax		
Part II Nonfarm Profit or (Loss) Schedule SE, line 2		
1 a Total Schedules C	9,395.	
b Less SE exempt Schedules C (approved Form 4361)		
2 Nonfarm partnerships, Schedules K-1		
3 Forms 6781		
4 Other SE income reported as income on Form 1040, line 7		
5 a Clergy Form W-2 wages		
b Clergy housing allowance		
c Less clergy business deductions		
d QuickZoom to the Explanation statement for entry on line 5c.		
6 Other SE nonfarm profit or (loss) (See Help)		
7 Less other SE exempt nonfarm profit or (loss) (See Help)		
8 Total for Schedule SE, line 2	9,395.	
9 Exempt Notary Public income for Schedule SE, line 3 (See Help). . .		
Part III Farm Optional Method Schedule SE, page 2, Part II		
1 Use Farm Optional Method	<input type="checkbox"/>	<input type="checkbox"/>
2 Gross farm income from Schedules F		
3 Gross farming or fishing income from partnership Schedules K-1 . .		
4 Other gross farming or fishing self-employment income		
5 Total gross income for Farm Optional Method		
Part IV Nonfarm Optional Method Schedule SE, page 2, Part II		
1 Use Nonfarm Optional Method (Must have had net SE earnings of \$400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times)	<input type="checkbox"/>	<input type="checkbox"/>
2 Gross nonfarm income from Schedules C		
3 Gross nonfarm income from partnership Schedules K-1		
4 Other gross nonfarm self-employment income		
5 Total gross income for Nonfarm Optional Method		

Use a separate worksheet for each casualty or theft event.

► Keep for your records

Name(s) shown on return

james W ziegler

Social Security No.

N/A

Part I Casualty or Theft Event Information

- 1 Description of this casualty or theft event► _____
- 2 Date of casualty or theft event ► _____
- 3 Use of property, check one if not a Ponzi loss (line 5c):
- a Personal (includes home office deducted under simplified method, see tax help)► ☐
- b Business, employment, or income-producing► ☐
- 4 If box 3a is checked, check one:
- a This event qualifies as a Hurricane Harvey or Tropical Storm Harvey Disaster► ☐
- b This event qualifies as a Hurricane Irma Disaster► ☐
- c This event qualifies as a Hurricane Maria Disaster► ☐
- d This event qualifies as a **2017** California Wildfire Disaster (01/01/2017-01/18/2018)► ☐
- e This event is a qualified federally declared major disaster► ☐
- f This event is a federally declared disaster (not "qualified")► ☐
- g This event qualifies as a **2016** federally declared disaster area► ☐
- h This event **does not** qualify as a federally declared disaster► ☐
- i Enter the FEMA disaster decl. number if any line 4a-g is checked (ex. DR-1234)► _____
- 5 If box 3b is checked, check one:
- a Check if the property was used in a passive activity► ☐
- b Check if the property was **not** used in a passive activity► ☐
- c Check if this is a Rev Proc 2009-20 Ponzi-Type loss► ☐
- 6 Worksheet Copy Number 1

Part II Property Information for All Properties Damaged or Stolen in the Casualty or Theft Event

- a **Description** including type of property . . .► _____
- b For personal use property, enter the address, city, state and ZIP code

- c Date acquired► _____ d Cost or other basis . . .► _____
- e Insurance or other reimbursement► _____
- f FMV before event► _____ g FMV after event . . .► _____
- h Was this a total loss ? Yes . . .► ☐ No . . .► ☐
- i If **personal** use, is this a collectible ? Yes . . .► ☐ No . . .► ☐
- j If **business** use, check one: Business► ☐ Employ► ☐ Income . . .► ☐
- k If **home office** (standard method) enter: Sch C . . .► ☐ No Sch C► ☐ Ln 27

- a **Description** including type of property . . .► _____
- b For personal use property, enter the address, city, state and ZIP code

- c Date acquired► _____ d Cost or other basis . . .► _____
- e Insurance or other reimbursement► _____
- f FMV before event► _____ g FMV after event . . .► _____
- h Was this a total loss ? Yes . . .► ☐ No . . .► ☐
- i If **personal** use, is this a collectible ? Yes . . .► ☐ No . . .► ☐
- j If **business** use, check one: Business► ☐ Employ► ☐ Income . . .► ☐
- k If **home office** (standard method) enter: Sch C . . .► ☐ No Sch C► ☐ Ln 27

Schedule D Tax Worksheet
as refigured for the
Alternative Minimum Tax

2019

► Keep for your records

Name(s) Shown on Return james W ziegan		Social Security Number N/A	
	(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
1 Not applicable			
2 Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
a Total qualified dividends.			
b Adjustment from Schedules K-1			
c Other adjustments to qualified dividends			
d Total. Combine lines 2a, 2b, and 2c		0.	0.
3 Enter the amount from Form 4952 for AMT, line 4g.			
4 Enter the amount from Form 4952 for AMT, line 4e.			
5 Subtract line 4 from line 3. If zero or less, enter -0-	0.		0.
6 Subtract line 5 from line 2. If zero or less, enter -0-	0.		0.
7 Net long-term capital gain:			
a Enter the gain from line 15 of Schedule D as refigured for the AMT	0.		
b Enter the gain from line 16 of Schedule D as refigured for the AMT	0.		
c Enter the smaller of line 7a or line 7b	0.		0.
8 Enter the smaller of line 3 or line 4			
9 Subtract line 8 from line 7c. If zero or less, enter -0-	0.	0.	0.
10 Add lines 6 and 9	0.		0.
A Enter the amount from Form 6251, line 6.	0.		
B Capital gain excess. Subtract line A from line 10. *	0.		
11 Total 28% rate and unrecaptured section 1250 gain:			
a Enter the gain from line 18 of Schedule D as refigured for the AMT	0.		
b Enter the gain from line 19 of Schedule D as refigured for the AMT			
c Add lines 11a and 11b.			0.
12 Enter the smaller of line 9 or line 11c			0.
13 Subtract line 12 from line 10. Also enter this amount on Form 6251, line 13.			0.

* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

► Keep for your records

Name(s) Shown on Return

james W ziegler

Social Security Number

N/A

Taxable Income – Line 1

1	Enter the amount from Form 1040 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line 11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	9,785.
2	Additions to income	2	
3	Add lines 1 and 2	3	9,785.
4	Subtractions from income	4	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1	5	9,785.

Taxes – Line 2a

1	Generation skipping transfer taxes included on Schedule A, line 6	1	
----------	---	----------	--

Refund of Taxes – Line 2b

1	Taxable refund of state and local income tax	1	
2	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes deducted after 1986	2	
3	Total tax refund adjustment. Enter on Form 6251, line 2b	3	

Alternative Tax Net Operating Loss Deduction (ATNOLD) – Line 2f

1	Alternative minimum taxable income (AMTI) without ATNOLD	1	21,985.
2	Enter adjustments	2	
3	Adjustment for domestic production activities deduction	3	
4	Adjusted AMTI without ATNOLD. Add lines 1-3	4	21,985.
5	ATNOLD limitation. Multiply line 4 by 90%.	5	19,787.
6	Enter ATNOL carried to 2018 from other year(s)	6	
7	Enter ATNOL included above attributable to qualified disaster losses	7	
8	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7	8	
9	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8	9	
10	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9)	10	
11	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 2f, as neg	11	

Incentive Stock Options – Line 2i

1	Incentive stock options adjustment from Schedule K-1 worksheets	1	
2	Incentive stock options from Employer Stock Transaction Worksheets	2	
3	Incentive stock options from Exercise of Stock Options Worksheets	3	
4	Other incentive stock options	4	
5	Total incentive stock options. Enter on Form 6251, line 2i.	5	

Disposition of Property – Line 2k

	Alternative Minimum Tax	Regular Tax	Difference
1 Net capital gain or loss (Schedule D)			
2 Ordinary gain or loss (Form 4797, Part II)			
3 Ordinary income from sale of Incentive Stock			
4 Total. Enter on Form 6251, line 2k			

Post-86 Depreciation – Line 2l

1 From depreciation worksheets	1	
2 Plus amount from Schedule K-1 worksheets	2	
3 Add lines 1 and 2.	3	
4 Any amount relating to an activity for which the partnership interest basis limits apply, for which you are not at risk, or which is a tax shelter farm activity.	4	
5 Total. Subtract line 4 from line 3. Enter on Form 6251, line 2l.	5	

Passive Activities – Line 2m

1 Adjustment for recomputed income (loss) from passive activities	1	0.
2 Adjustment for recomputed income (loss) from publicly traded partnerships	2	
3 Other adjustments to passive activities	3	
4 Total. Add lines 1, 2, and 3. Enter on Form 6251, line 2m	4	0.

Circulation Costs – Line 2o

1 Circulation costs adjustment from Schedule K-1 Worksheets	1	
2 Other circulation costs adjustment	2	
3 Total. Add lines 1 and 2. Enter on Form 6251, line 2o	3	

Mining Costs – Line 2q

1 Mining costs adjustment from Schedule K-1 Worksheets	1	
2 Other mining costs adjustment	2	
3 Total. Add lines 1 and 2. Enter on Form 6251, line 2q	3	

Research and Experimental Costs – Line 2r

1 Research and Experimental costs adjustment from Schedule K-1 Worksheets	1	
2 Other research and experimental costs adjustment.	2	
3 Total. Add lines 1 and 2. Enter on Form 6251, line 2r	3	

Intangible Drilling Costs – Line 2t

1 Excess intangible drilling costs	1	
2 Net income from oil and gas wells	2	
3 Multiply line 2 by 65% (.65)	3	
4 Tentative intangible drilling costs preference. Subtract line 3 from line 1.	4	
5 Independent producers exception amount.	5	
6 Subtract line 5 from line 4. Enter this amount on Form 6251, line 2t	6	

Other Adjustments – Line 3

1 Pre-1987 depreciation from depreciation worksheets.	1	
2 Plus amount from Schedule K-1 worksheets	2	
3 Add lines 1 and 2	3	
4 Any amount relating to an activity for which the partnership interest basis limits apply, for which you are not at risk, or which is a tax shelter farm activity.	4	
5 Subtract line 4 from line 3.	5	
6 Enter other adjustments, including income-based related adjustments	6	
7 Add lines 5 and 6	7	
8 Standard deduction if a qualified disaster loss was added to standard deduction.	8	
9 Total other adjustments. Add lines 7 and 8 and enter on Form 6251, line 3	9	

Alternative Minimum Taxable Income – Line 4

If married filing separately and Form 6251, line 4, is more than \$733,700:		
1 Alternative minimum taxable income, Form 6251	1	
2 Threshold amount	2	
3 Subtract line 2 from line 1	3	
4 Multiply line 3 by 25% (.25)	4	
5 Smaller of line 4 or \$55,850	5	
6 Add line 1 and line 5. Enter on Form 6251, line 4	6	

Exemption – Line 5

1 Enter \$71,700 if single or head of household, \$111,700 if married filing jointly or qualifying widow(er), \$55,850 if married filing separately	1	71,700.
2 Enter your alternative minimum taxable income from Form 6251, line 4	2	21,985.
3 Enter \$510,300 if single or head of household, \$1,020,600 if married filing jointly or qualifying widow(er), \$510,300 if married filing separately	3	510,300.
4 Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5 Multiply line 4 by 25% (.25)	5	0.
6 Subtract line 5 from line 1. If zero or less, enter -0-. Enter on 6251, line 5	6	71,700.

Form 6251
Line 7

Foreign Earned Income
Alternative Minimum Tax Worksheet

2019

► Keep for your records

Name(s) Shown on Return james W ziegman		Social Security Number N/A
1	Enter the amount from Form 6251, line 6	1 _____
2 a	Enter the amount from your (and your spouse's if filing jointly) Form 2555, lines 45 and 50.	2a _____
b	Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income	2b _____
c	Subtract line 2b from line 2a. If zero or less, enter 0	2c _____
3	Add line 1 and line 2c	3 _____
4	Tax on the amount on line 3. <ul style="list-style-type: none"> • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; or you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (as refigured for the AMT, if necessary), enter the amount from line 3 of this worksheet on Form 6251, line 12. Complete the rest of Part III of Form 6251. However, before completing Part III, see <i>Form 2555</i>, later, to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 40, here. • All Others: If line 3 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 3 by 26% (0.26). Otherwise, multiply line 3 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result. 	4 _____
5	Tax on amount on line 2c. If line 2c is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 2c by 26% (0.26). Otherwise, multiply line 2c by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	5 _____
6	Subtract line 5 from line 4. Enter the result here and on Form 6251, line 7.	6 _____

Federal Carryover Worksheet

2019

► Keep for your records

Name(s) Shown on Return

james W ziegler

Social Security Number

N/A

2018 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
Totals . .						

2018 State Extension Information

(a) State	(b) Paid With Extension

2018 Locality Extension Information

(a) Locality	(b) Paid With Extension

2018 State Estimates Information

(a) State	(c) Estimates Paid After 12/31

2018 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

2018 State Taxes Due Information

(a) State	(e) Paid With Return

2018 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

2018 State Refund Applied Information

(a) State	(g) Applied Amount

2018 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

2018 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment

2018 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

james W ziegler

N/A

Other Tax and Income Information			2018	2019
1	Filing status	1	1 Single	1 Single
2	Number of exemptions for blind or over 65 (0 - 4).	2		
3	Itemized deductions	3	57.	527.
4	Check box if required to itemize deductions	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income	5	10,046.	23,731.
6	Tax liability for Form 2210 or Form 2210-F	6	1,108.	2,306.
7	Alternative minimum tax.	7		
8	Federal overpayment applied to next year estimated tax.	8		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions			2018	2019
9 a	Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a	Taxpayer's excess HSA contributions as of 12/31	11 a		
b	Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers			2018	2019
Note: Enter all entries as a positive amount				
12 a	Short-term capital loss.	12 a		
b	AMT Short-term capital loss	b		
13 a	Long-term capital loss	13 a		
b	AMT Long-term capital loss	b		
14 a	Net operating loss available to carry forward	14 a		
b	AMT Net operating loss available to carry forward	b		
15 a	Investment interest expense disallowed	15 a		
b	AMT Investment interest expense disallowed	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2019. . .	a		
	b 2018. . .	b		
	c 2017. . .	c		
	d 2016. . .	d		
	e 2015. . .	e		
	f 2014. . .	f		
17	AMT Nonrecap'd net Sec 1231 losses from:	17 a		
	a 2019. . .	a		
	b 2018. . .	b		
	c 2017. . .	c		
	d 2016. . .	d		
	e 2015. . .	e		
	f 2014. . .	f		

Credit Carryovers				2018	2019
18	General business credit			18	
19	Adoption credit from:	a	2019	19 a	
		b	2018	b	
		c	2017	c	
		d	2016	d	
		e	2015	e	
		f	2014	f	
20	Mortgage interest credit from:	a	2019	20 a	
		b	2018	b	
		c	2017	c	
		d	2016	d	
21	Credit for prior year minimum tax			21	
22	District of Columbia first-time homebuyer credit			22	
23	Residential energy efficient property credit			23	
Other Carryovers				2018	2019
24	Section 179 expense deduction disallowed			24	
25	Excess	a	Taxpayer (Form 2555, line 46)	25 a	
	foreign	b	Taxpayer (Form 2555, line 48)	b	
	housing	c	Spouse (Form 2555, line 46)	c	
	deduction:	d	Spouse (Form 2555, line 48)	d	

Charitable Contribution Carryovers

26	2018 Carryover of charitable contributions from:	Other Property		Capital Gain		Cash	Qualified
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%	(f) 100%
a	2018	0.					0.
b	2017						
c	2016						
d	2015						
e	2014						
27	2019 Carryover of charitable contributions from:	Other Property		Capital Gain		Cash	
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%	
a	2019						
b	2018						
c	2017						
d	2016						
e	2015						
28	Amount overpaid less earned income credit						0.

Qualified Business Income Deduction (Section 199A) carryovers

Qualified Business Income Deduction (Section 199A) carryovers			2018	2019
29	Qualified business loss carryforward	29	0.	
30	Qualified PTP loss carryforward	30	0.	

2018 State Capital Loss Carryovers (For users not transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State

Form 8582
Line 7

Modified Adjusted Gross Income Worksheet

2019

► Keep for your records

Name(s) Shown on Return james W ziegan	Social Security Number N/A
---	-------------------------------

Description	Amount
Income	
Wages	15,000.
Interest income before Series EE bond exclusion	
Dividend income	
Tax refund	
Alimony received	
Nonpassive business income or loss	
Royalty and nonpassive rental activities income or loss	
Nonpassive partnership income or loss	
Nonpassive S corporation income or loss	
Nonpassive farm rental income or loss	
Nonpassive farm income or loss	
Nonpassive estate and trust income or loss	
Real estate mortgage investment conduits	
Business gains and losses from nonpassive activities	
Capital gains and losses	
Taxable IRA distributions	
Taxable pension distributions	
Unemployment compensation	
Other income	
Total income	15,000.
Adjustments	
Educator expenses	
Certain business expenses of reservists, performing artists, and government officials	
Health savings account deduction	
Moving expenses	
Self-employed SEP, SIMPLE, and qualified plans	
Self-employed health insurance deduction	
Penalty on early withdrawals of savings	
Alimony paid	
Other adjustments	
Total adjustments	
Modified adjusted gross income	15,000.

Depreciation Options

2019

Name(s) Shown on Return

james W ziegler

Social Security Number

N/A

Depreciation for Miscellaneous 2% Itemized Deductions and Form 2106

- 1 Enable state depreciation calculation for assets and vehicles associated with Form 2106 that contain a miscellaneous 2% itemized deduction ☐ Yes ☒ No
- 2 Enable state depreciation calculation for assets associated with Miscellaneous 2% Itemized Deductions ☐ Yes ☒ No

MACRS Convention and Computation

☒ Compute convention (result shown below).

When 'Compute convention' is checked, the program automatically determines which convention applies to MACRS personal property assets placed in service in 2019, and checks the appropriate box below. If 'Compute Convention' is unchecked, the program uses the 'Half-year convention' unless you check 'Mid-quarter convention.'

- 1 ☒ Half-year convention
- 2 ☐ Mid-quarter convention
- 3 Use IRS tables for all MACRS property placed in service this year? ☐ Yes ☒ No

Federal Section 179 Information

If more than one business activity is claiming a Section 179 expense deduction, the limitation must be computed on a separate copy of Form 4562, per the IRS instructions. This is the copy that appears on the menu as Form 4562:Section 179 Limitation. Please review Tax Help for instructions on allocating the allowable Section 179 back to the individual activities when the deduction is limited.

If only one business activity is claiming a Section 179 expense deduction, the limitation will be computed on the Form 4562 for that activity.

- | | | |
|--|-----|---|
| 1 a Elect to treat Qualified Real Property as "Section 179 Property" | 1 a | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Calculated "Total cost of Section 179 property placed in service" | b | 0. |
| c Additions or subtractions to calculated total on line 1a | c | |
| 2 If Married Filing Separately, enter: | | |
| a Total cost of eligible property placed in service this year by spouse. | 2 a | |
| b Allocation percentage elected for your return, if other than 50%. | b | % |
| c Section 179 elected on Qualified Real Property this year by spouse | c | |
| 3 a Taxable income computed for the Section 179 limitation | 3 a | 15,000. |
| b Additions or subtractions to taxable income | b | |

State Depreciation

Enter the State ID of all states for which you want depreciation computed. A corresponding state record will be created on all assets and vehicles in the Federal return.

Note: Only supported states may be selected. Not applicable to California. California depreciation data must be entered in the state return.

To delete or change a state:

- Check the "Yes" box for "Delete this state's depreciation data from the Federal file now"
- Delete the entry in the "State" field, or change it to the desired state
- Check the "No" box for "Delete this state's depreciation data from the Federal file now"

States currently entered: OH

- | | | |
|---|---|--|
| State | OH | |
| Delete this state's depreciation data from Federal file when transferring to 2020 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| Delete this state's depreciation data from the Federal file now | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| State | | |
| Delete this state's depreciation data from Federal file when transferring to 2020 | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| Delete this state's depreciation data from the Federal file now | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

State Section 179 Dollar Limitation

1	State.	1	<input type="checkbox"/> OH
2 a	Married Filing Separately for state? If Yes, enter:	2 a	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	Total cost of state eligible property placed in service this year by spouse . . .	b	
c	Allocation percentage elected for state return	c	%
d	State Section 179 elected on Qualified Real Property this year by spouse . .	d	
3 a	Elect to treat state Qualified Real Property as "Section 179 Property".	3 a	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b	Calculated "Total cost of state Section 179 property placed in service"	b	
c	Additions or subtractions to state calculated value	c	
4	State maximum amount	4	1,020,000.
5	State threshold cost of Section 179 property.	5	2,550,000.
6	Reduction in state limitation (Line 3b less line 5, not less than 0)	6	0.
7	State dollar limitation (Ln 4 less Ln 6, not less than 0. MFS, times Ln 2d) . . .	7	1,020,000.
8	Total state Section 179 elected (Cannot exceed line 7).	8	
9	Total state Section 179 elected on Qualified Real Property.	9	

State Defaults for post-2017 TCJA Autos/Trucks & Farm PropertyCheck box to reset all state Asset Class defaults shown below. ☐

STATE CALC		Autos & Trucks		STATE CALC		Farm Property	
State	F/S conformity	Start	End	F/S conformity	Start	End	
AL	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
AZ	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT	
AR	State	01/01/2019	PERMANENT	State	01/01/2019	PERMANENT	
		See State Asset Class Default Statement				See State 2009 Economic Stimulus Default Statement	

State Defaults for Economic Stimulus Depreciation Allowance and 2019 Section 179

Note: Only supported states are shown

Check box to reset all state Economic Stimulus defaults shown below. ☐

STATE CALC		STIMULUS BONUS DEPRECIATION			2019 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
AL	State	Full	12/31/2008	12/31/2027	Full	1,020,000.	2,550,000.
AZ	State	Full	12/31/2012	12/31/2027	Part	1,020,000.	2,550,000.
AR	State	N/A	N/A	N/A	Full	25,000.	200,000.
					See State 2009 Economic Stimulus Default Statement		

State Defaults for Qualified Disaster Area Depreciation Allowance and Section 179Check box to reset all state Qualified Disaster Area defaults shown below. ☐

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
AL	None	N/A	N/A	N/A	N/A	0.	0.
AZ	State	N/A	12/31/2007	12/31/2013	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
					See State Qualified Disaster Area Default Statement		

State Defaults for Kansas Disaster Zone Depreciation Allowance and Section 179Check box to reset all state Kansas Disaster Zone defaults shown below ☐

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
AL	None	N/A	N/A	N/A	N/A	0.	0.
AZ	State	N/A	05/04/2007	12/31/2009	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State Kansas Disaster Zone Default Statement	

State Defaults for Cellulosic Biomass Ethanol Plant Property (CBEPP)Check box to reset all state CBEPP defaults shown below ☐

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
AL	Federal	Full	12/20/2006	12/31/2020
AZ	Federal	Full	12/20/2006	12/31/2020
AR	None	N/A	N/A	N/A
			See State CBEPP Default Statement	

State Defaults for GO Zone Depreciation Allowance and GO Zone Section 179Check box to reset all state GO Zone defaults shown below ☐

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
AL	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
AZ	State	Full	08/28/2005	03/30/2012	Part	100,000.	600,000.
AR	None	N/A	N/A	N/A	N/A	0.	0.
						See State GO Zone Default Statement	

State Defaults for Pre-2006 Special Depreciation Allowance (SDA), and Trucks/VansCheck box to reset all state SDA & Truck/Van defaults shown below ☐

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
AL	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
AZ	State	None	N/A	N/A	N/A	N/A	N/A	Y
AR	State	None	N/A	N/A	N/A	N/A	N/A	Y
				See State Pre-2006 SDA Default Statement				

State Defaults for Sec 179 on Computer Software & Qualified Real PropertyCheck box to reset all state Sec 179 defaults shown below ☐

STATE CALC		COMPUTER SOFTWARE		STATE CALC		QUALIFIED REAL PROPERTY	
						& 179 Lodging Property	
State	F/S conformity	Start	End	F/S conformity	Start	End	
AL	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT	
AZ	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT	
AR	Federal	TY2003	PERMANENT	None	N/A	N/A	
			See State Software/Real Property Sec 179 Default Statement				

State Defaults for Asset Class on Qualified Real Property & Farm Machinery/EquipmentCheck box to reset all state Asset Class defaults shown below ☐

STATE CALC		FARM & RETAIL		STATE CALC		RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End	
AL	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017	
AZ	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017	
AR	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017	
			See State Asset Class Default Statement				

State Defaults for Taking Economic Stimulus Depreciation Allowance on Fruit/Nut Tree/Vine in Year Planted/Grafted

 Check box to reset defaults shown below. ☐

STATE CALC			Fruit/Nut Tree/Vine SDA	
State	F/S conformity	1st yr	Start	End
AL	Federal	Full	12/31/15	12/30/27
AZ	State	Full	12/31/12	12/30/27
AR	State	N/A	N/A	N/A
			See Fruit/Nut Tree/Vine SDA in Year Planted/Grafted	

Two-Year Comparison

2019

Name(s) Shown on Return

james W ziegan

Social Security Number

Income	2018	2019	Difference	%
Wages, salaries, tips, etc	2,760.	15,000.	12,240.	443.48
Interest and dividend income				
State tax refund	0.		0.	
Business income (loss)	7,840.	9,395.	1,555.	19.83
Capital and other gains (losses)				
IRA distributions				
Pensions and annuities				
Rents and royalties				
Partnerships, S Corps, etc				
Farm income (loss)				
Social security benefits				
Income other than the above				
Total Income	10,600.	24,395.	13,795.	130.14
Adjustments to Income	554.	664.	110.	19.86
Adjusted Gross Income	10,046.	23,731.	13,685.	136.22
Itemized Deductions				
Medical and dental				
Income or sales tax	57.	431.	374.	656.14
Real estate taxes				
Personal property and other taxes		96.	96.	
Interest paid				
Gifts to charity				
Casualty and theft losses				
Miscellaneous				
Total Itemized Deductions	57.	527.	470.	824.56
Standard or Itemized Deduction	12,000.	12,200.	200.	1.67
Qualified Business Income Deduction	0.	1,746.	1,746.	
Taxable Income	0.	9,785.	9,785.	
Income tax	0.	979.	979.	
Additional income taxes				
Alternative minimum tax				
Total Income Taxes	0.	979.	979.	
Nonbusiness credits				
Business credits				
Total Credits				
Self-employment tax	1,108.	1,327.	219.	19.77
Other taxes	0.		0.	
Total Tax After Credits	1,108.	2,306.	1,198.	108.12
Withholding	30.	1,796.	1,766.	999.00
Estimated and extension payments				
Earned income credit				
Additional child tax credit				
Other payments				
Total Payments	30.	1,796.	1,766.	999.00
Form 2210 penalty				
Applied to next year's estimated tax				
Refund				
Balance Due	1,078.	510.	-568.	-52.69

Current year effective tax rate 4.13 %

Tax Summary
► Keep for your records

2019

Name (s)

james W ziegan

Total income	24,395.
Adjustments to income	664.
Adjusted gross income	23,731.
Itemized/standard deduction	12,200.
Qualified business income deduction	1,746.
Taxable income	9,785.
Tentative tax	979.
Additional taxes	
Alternative minimum tax	
Total credits	
Other taxes	1,327.
Total tax	2,306.
Total payments	1,796.
Estimated tax penalty	
Amount Overpaid	0.
Refund	0.
Amount Applied to Estimate	0.
Balance due	510.

Compare to U. S. Averages

► Keep for your records

2019

Name(s) Shown on Return james W ziegan	Social Security No N/A
---	---------------------------

Your 2019 adjusted gross income (AGI) 23,731.
National adjusted gross income range used below from 15,000. to 29,999.

Note: National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages	15,000.	22,601.
Taxable interest		748.
Tax-exempt interest		4,031.
Dividends		2,533.
Business net income	9,395.	13,751.
Business net loss		9,956.
Net capital gain		3,960.
Net capital loss		2,289.
Taxable IRA		8,963.
Taxable pensions and annuities		13,133.
Rent and royalty net income		6,899.
Rent and royalty net loss		7,343.
Partnership and S corporation net income		12,174.
Partnership and S corporation net loss		11,729.
Taxable social security benefits		2,632.
Medical and dental expenses deduction		9,639.
Taxes paid deduction	527.	3,620.
Interest paid deduction		6,814.
Charitable contributions deduction		2,610.
Total itemized deductions	527.	16,864.
Child care credit		439.
Education tax credits		780.
Child tax credit		484.
Retirement savings contributions credit		182.
Earned income credit		4,052.
Other Information	Actual Per Return	National Average
Adjusted gross income	23,731.	23,220.
Taxable income	9,785.	9,917.
Income tax	979.	1,221.
Alternative minimum tax		2,128.
Total tax liability	2,306.	1,424.

Estimated Taxes and Form W-4 Worksheet

Name: james W ziegan
SSN: N/A

Note: To calculate additional withholding for more than 3 jobs between taxpayer and spouse, or if the lowest paying job earns more than \$120,000 - see the IRS W-4 Calculator at www.irs.gov/W4App.

Choose the Method You Will Use to Pay Your 2020 Federal Income Taxes

- ☐ By withholding from my paychecks. (You will also need to complete the **Additional Information for Form W-4 Worksheet**. QuickZoom below.)
- ☒ By making estimated tax payments. If estimated payments are in addition to withholding, my estimated 2020 withholding will be _____.
- Overpayment from my 2019 return. _____ 0.
- Amount of my 2019 overpayment to apply to 2020 instead of refunding it _____.

Enter Your Filing Status and Other Information for Your 2020 Tax Return

Choose your filing status 1 - Single

Taxpayer age as of the end of 2020 30

Spouse age as of the end of 2020 _____

Do you qualify for an additional standard deduction?

Taxpayer:

Spouse:

Total 0

☐ Check if you must itemize in 2020. (See Tax Help.)

Dependent of Another

☐ Check if you will be the dependent of another person (but not if married filing jointly).

Dependents on return:

	2019	2020
Number of qualifying children dependents age 16 and under	0	0
Number of qualifying children dependents age 17 to 23	0	0
Number of other dependents on return	0	0

Enter Your 2020 Income and Deductions in 2nd column

	2019 Actual	2020 Expected
Compensation:		
Annual wages and salary for taxpayer	15,000.	
Medicare wages for taxpayer (W-2 box 5)	15,000.	
Annual wages and salary for spouse		
Medicare wages for spouse (W-2 box 5)		
Self-employment Income:		
Schedule C income for taxpayer	9,395.	
Schedule C income for spouse		
Schedule F & K-1 income for taxpayer		
Schedule F & K-1 income for spouse		
Conservation Reserve Program Payments for taxpayer		
Conservation Reserve Program Payments for spouse		
Annual net income from self-employment for taxpayer	9,395.	
Annual net income from self-employment for spouse		

W-2:

Employer

☐ Check to populate W-2 table from 2019 return

Owner

Wages

2019 Withholding

2020 Wages

2020 Withholding

Schedule C:

Name

☐ Check to populate Schedule C table from 2019 return

Owner 2019 Income

2019 Expenses

2020 Income

2020 Expenses

Other Tax Information:			
Note: Include this income in the Other Income section below.			
Net Investment Income for 3.8% tax		0 .	
Qualified dividends			
Maximum Capital Gains Rate Tax Information:			
Net short-term capital gains or losses			
Net long-term capital gains or losses			
Net 28%-rate capital gains included in long-term			
Unrecap'd Sec 1250 gains incl in long-term (<i>see Tax Help</i>)			
Investment income election (<i>see Tax Help</i>)			
Other Income:			
Total of your other taxable income and losses (<i>see Tax Help</i>) . . .		0 .	
Foreign income or housing exclusions.			
Adjustments:			
Deductible IRA contributions, alimony, etc		0 .	
Itemized Deductions:			
Total medical expenses			
State and local property and income taxes (or sales tax)		527 .	
Deductible foreign income taxes			
Deductible mortgage interest			
Cash charitable contributions			
Other charitable contributions			
Deductible investment interest expense, casualty or theft losses (<i>see Tax Help</i>)			
Other itemized deductions			
Net qualified disaster loss (<i>see Tax Help</i>)			
Standard Deduction:			
Standard deduction		12,200 .	12,400 .

Deduction Allowed:		
Deduction (<i>greater of standard+qual'd disaster loss or item'd</i>)	12,200.	12,400.
Other Deduction:		
Qualified business income deduction (<i>see Tax Help</i>)	1,746.	
Credits:		
Earned Income Tax Credit		
Child Tax Credit		
Child and Dependent Care Credit		
Education Credits		
Other Credits.		

james W ziegan

N/A

Page 2

Income Tax Calculation for Your 2020 Tax Return	2019 Actual	2020 Expected
Taxable income	9,785.	0.
Income tax	979.	
Alternative minimum tax (Enter Alt Min tax expected in 2020) . . .		
Premium tax credit repayment (Enter amt expected for 2020) . . .		
Total credits (Enter credits expected in 2020)		
Tax on self-employment income and add'l 0.9% Medicare tax . . .	1,327.	0.
Net investment income tax (3.8%)		0.
Other taxes (Enter other taxes expected in 2020)	0.	
Total federal income tax	2,306.	0.

Enter the Tax Payments You've Already Made for Your 2020 Tax Return

The federal income tax actually withheld from your paychecks to date	
Taxpayer	
Spouse	
Federal estimated tax payments you've already made	
Payment number 1 (July 15, 2020)	
Payment number 2 (July 15, 2020)	
Payment number 3 (September 15, 2020)	
2019 federal overpayment credited to 2020 (<i>from page 1 above</i>)	
Total taxes paid to date	
Balance of payments needed or (expected refund)	0.

Summary of Taxes to be Paid for 2020

Federal income taxes to be withheld from your paychecks	
Your 2019 federal overpayment you applied to 2020	
Your 2020 federal estimated taxes,	
based on <u>100% of your 2019 actual tax</u>	
Estimate of total payments you will need to make for 2020	

Estimated Tax Payment Options

Name:	<u>james W ziegen</u>
SSN:	<u>N/A</u>

Prepare My 2020 Estimated Taxes Based on	Tax Amount
<input type="checkbox"/> 90% of tax on your 2020 estimated taxable income	0.
<input type="checkbox"/> 100% of tax on your 2020 estimated taxable income	0.
<input type="checkbox"/> 66-2/3% of tax on your 2020 estimated taxable income (for farmers and fishermen only, see Tax Help)	0.
<input checked="" type="checkbox"/> 100% (110%) of your 2019 taxes (prior-year exception) Note: If your 2019 taxes were less than \$1000, see Tax Help	2,306.

Amount of Estimated Taxes to Pay in 2020	
Taxes based on method above	2,306.
Expected withholding for 2020 . . . (2019 actual withholding)	1,796.
Taxes due after withholding	510.
Estimates you've already paid	
Last year's overpayment you applied to this year	
Balance of estimated taxes due	510.

Round My Payments Up
<input type="checkbox"/> To the next \$10 <input type="checkbox"/> To the next \$100

Prepare Estimated Tax Payment Vouchers
<input checked="" type="checkbox"/> The amount of estimated taxes due is \$1,000 or more (see Tax Help) <input type="checkbox"/> Even if the amount of estimated taxes due is less than \$1,000 <input type="checkbox"/> No, do not prepare estimated tax payment vouchers

Schedule of Estimated Tax Payments for 2020	
Check the box for the payment date due next. We will prepare your vouchers based on your choice.	
<input type="checkbox"/> Payment number 1, due July 15, 2020	
<input type="checkbox"/> Payment number 2, due July 15, 2020	
<input type="checkbox"/> Payment number 3, due September 15, 2020	
<input type="checkbox"/> Payment number 4, due January 15, 2021	

Total estimated tax payments for 2020	
---	--

Print Estimated Tax Vouchers
<input checked="" type="checkbox"/> Yes, print those prepared by program <input type="checkbox"/> No, I will use those supplied by the I.R.S. and write in the amounts

Additional Information for Form W-4

Name:	<u>james W ziegan</u>
SSN:	<u>N/A</u>

Note: To calculate additional withholding for more than 3 jobs between taxpayer and spouse, or if the lowest paying job earns more than \$120,000 - see the IRS W-4 Calculator at www.irs.gov/W4App.

<input type="checkbox"/> This box will be checked if your entries on the Estimated Taxes and Form W-4 Worksheet indicate that this worksheet and Form W-4 are necessary for your next year's plan.		
Enter Salary and Pay Periods for 2020	Taxpayer	Spouse
Your annual salary for this year	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Salary you have already received in 2020	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Your remaining salary for this year	0.	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Number of paychecks you have remaining this year	<div style="border: 1px solid black; width: 40px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>	<div style="border: 1px solid black; width: 40px; height: 20px; display: flex; align-items: center; justify-content: center;"> </div>
How often you are paid	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Your gross salary per pay period	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>

Form W-4 Personal Withholding Adjustments	Taxpayer	Spouse
Withholding status	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Additional withholding per pay period	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Estimated future withholding per pay period	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Estimated future withholding through remainder of year	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Top tax rate being withheld	<div style="border-bottom: 1px solid black; height: 1.2em;"></div> %	<div style="border-bottom: 1px solid black; height: 1.2em;"></div> %

Change in Federal Income Tax Withholding per Pay Period	Taxpayer	Spouse
See tax help for more information.		
Current withholding per pay period	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Estimated future withholding per pay period	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Increase/(decrease) in net pay per pay period	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>

Summary of Federal Income Taxes to be Withheld in 2020: Total taxes withheld to date, entered on ES & Form W4 Worksheet and future withholding from above.	
Taxpayer's withholding	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Spouse's withholding	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>
Total withholding	<div style="border-bottom: 1px solid black; height: 1.2em;"></div>

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: james W ziegman

Primary SSN: N/A

Federal Return Submitted: March 08, 2020 09:55 AM PDT

Federal Return Acceptance Date: 03/08/2020

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight July 15, 2020. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on July 15, 2020, your Intuit electronic postmark will indicate July 15, 2020, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before July 15, 2020, and a corrected return is submitted and accepted before July 20, 2020. If your return is submitted after July 20, 2020, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2020. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2020, and the corrected return is submitted and accepted by October 20, 2020.

2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

We need your consent - Early Access

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

<hr/> <hr/> <hr/> <hr/>

First Name

Last Name

Please type the date below:

Date

F7216U01 SBIA5001

Read and accept this Disclosure Consent

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

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Sign this agreement by entering your name:

Please type the date below:

Date

Read and accept this Disclosure Consent

This is an IRS requirement

To, enable the Tax Identity restoration protection service that you purchased as part of a bundle, we need your consent to send some of your personal information to our partner, ID Notify.

Entering your name and date below allows us to disclose the data below to IDNotify, provided by CSIdentity Corp., an Experian company. With your consent, we will send the following: First Name, Middle Initial, Last Name, Date of Birth, Phone Number, Street Address, City, State, Zip, Social Security Number, Email Address, Username, and a randomly generated Subscriber Number.

IRS regulations require the following statements:

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit to send my information listed above to CSIdentity Corporation.

Sign this agreement by entering your name:

Please type the date below:

Date

IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Please read about these options below.

You can file your federal tax return electronically or by paper and obtain your federal tax refund directly from the Internal Revenue Service ("IRS") for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service, you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

You can file your tax return electronically, select the Refund Processing Service ("RPS"), and have your federal income tax refund processed through a processor using banking services of a financial institution. The RPS allows your refund to be deposited into a bank account intended for one-time use at Green Dot Bank ("Bank") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with Bank. Upon Bank's receipt of your refund, Santa Barbara Tax Products Group, LLC, a processor, will deduct and pay from your refund any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically. However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS in order to receive a direct deposit from the IRS. You may consult the IRS website (IRS.gov) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to Bank will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in an income tax refund next year. Please consult your employer or tax advisor for additional details.

This Agreement requires all disputes to be resolved by way of binding arbitration.
The terms of the arbitration provision appear in section 10.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov.

The chart below shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS direct deposit to your personal bank account.	Approximately 6 to 8 weeks ³	Free
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks ³	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS direct deposit to your personal bank account.	Usually within 21 days ³	Free
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days ³	
ELECTRONIC FILING (E-FILE) Refund Processing Service	(a) Direct deposit to your personal bank account, or (b) Load to your debit card ¹ .	Usually within 21 days ³	Free option with your purchase of TurboTax Premium Services or TurboTax MAX ²

¹You may incur additional charges from the issuer of the debit card if you select to have your tax refund loaded on a debit card.

²This fee consists of a TurboTax Fee, the cost of TurboTax Premium Services or TurboTax MAX and any fees for additional products and services purchased. Note that the cost of TurboTax Premium Services and TurboTax MAX ranges depending on the edition of TurboTax purchased. See Section 4 of the Refund Processing Service Agreement on the next page for the cost of the service you have chosen.

³However, if your return contains Earned Income Tax Credit or Additional Child Tax Credit, the IRS will issue your refund no earlier than February 15, 2020.

Questions? Call 877-908-7228

Pro Delegation Worksheet

2019

Check this box if you are preparing this return as a PRO preparer ☐

Preparer / Electronic Return Originator (ERO) Information

Preparer Name _____ Print name in signature area? ☐
 Preparer Tax ID # (PTIN) _____
 NY Tax Preparer Registration # _____ or NY Exclusion Code _____
 For NM, OR Preparers Only: State ID# _____
 Preparer E-mail _____ Print date on return? ☐
 Preparer Phone _____ CAF # _____
Electronic Filing Only: ERO Practitioner PIN _____

Electronic Filing and Printing of Tax Return Information

Original Returns:

- ☐ File **federal** return electronically
☐ File **state** returns electronically

Select state returns to file electronically:

State(s)

Amended Returns:

- ☐ File **federal** amended return(s) electronically
☐ File **state** amended return(s) electronically

Select state amended return(s) to file electronically:

State(s)

New! State e-file disclosure consent:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's return to the state Department of Revenue, as applicable by law.

Print and Mail Selections (use only if e-file ineligible):

- ☐ Federal return printed and mailed to IRS
☐ State return printed and mailed to state agency

Select state returns to file by mail:

State(s)

Practitioner PIN Program:

- ☐ Sign return electronically using Practitioner PIN

Choose one:

- ☐ Automatically generate PIN equal to last 5 digits of taxpayer(s) SSN (See help)
☐ Taxpayer(s) entered own PIN(s)
☐ Preparer entered PIN(s) on behalf of taxpayer(s)

Taxpayer's PIN (enter any 5 numbers). _____

Spouse's PIN filing a joint return (enter any 5 numbers) _____

Date PIN entered. _____

Identity Verification Information

Driver's License and/or State Id:

Taxpayer and Spouse (if applicable) driver's license and/or state identification must be completed on the federal information worksheet prior to e-filing the return.

Documents Used to Verify Primary Taxpayer Identity:

- ☐ Driver's license
 - ☐ State issued identification card
 - ☐ Passport
 - ☐ Account statement from financial institution
 - ☐ Utility billing statement
 - ☐ Credit card billing statement
-

Finish and File Info:

- ☐ To indicate a client return download in FnF

Please fill out the survey at the link below to help us better understand your experience working with the tax optimization features.

<https://forms.gle/ugi2CxnyuAXNW2Kb7>

Suggestions For Customer

Suggestion ID	Suggestion
0000	No pilot project expert suggestion was determined for this customer

[illegible]

Pro Notes About Suggestions

Suggestion ID	Suggestion
---------------	------------

[illegible]

Smart Worksheets from your 2019 Federal Tax Return

SMART WORKSHEET FOR: Schedule C (data): Profit or Loss from Business

Business Address Information Smart Worksheet

Business street address . 3408 Warren Rd, Apt. 1

City, State and Zip Code (do not enter State and Zip Code if foreign address)

Cleveland OH 44111-2033

Or, foreign country information:

SMART WORKSHEET FOR: Schedule C (data): Profit or Loss from Business

Qualified Business Income Deduction Smart Worksheet <i>Completing this worksheet is generally only necessary if Form 8995A must be filed (i.e. taxable income is above threshold amounts or qualified coop payments are present).</i>			
A	QBI worksheet to report (double click to link)	►	james W ziegan
B	Trade or Business Name	james W ziegan	
C	Trade or Business ID Number		
D 1	Specified Service Trade or Business (SSTB)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2	If No, is income attributable to SSTB?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3	QBI worksheet for SSTB income (this will auto-populate if Yes)		
4	Percentage of qualified income attributable to SSTB		
E 1	Tentative Sch C profit (loss) from this business	9,395.	
2	Adjustments to qualified business income	0.	
3	Tentative Sch C profit (loss) from qualified business	9,395.	
4 a	Calculated QBI allowed after passive/at-risk limits	9,395.	
b	Adjustments to allowed QBI		
c	Allowable QBI after loss limits	9,395.	
5	Self employed deductions connected to this business		
a	Self employed health insurance for this business		
b	Total deduction for 1/2 self employment tax	664.	
c	Deduction for 1/2 S.E. tax connected to this business	664.	
d	Total deduction for S.E. retirement contributions		
e	S.E. retirement deduction connected to this business		
	Total self employed deductions connected to this business	664.	
6	Sch C profit (loss) after S.E. deductions	8,731.	
7	Additional deductions related to this business reported on separate schedules		
8	Net profit (loss) after adjustments, limitations, and deductions	8,731.	
9	Allowable Sch C profit (loss) allocated to SSTB	0.	
10	Allowable Sch C profit (loss) from this business	8,731.	
F 1	Ordinary gain (loss) from business assets	0.	
2	Ordinary gain (loss) adjustments		
3	Qualified ordinary gain (loss)	0.	
4 a	Calculated QBI allowed after passive/at-risk limits	0.	
b	Adjustments to allowed QBI		
c	Allowable short term qualified gain (loss) after passive/at-risk limits	0.	
5	Allowable ordinary gain (loss) allocated to SSTB	0.	
6	Allowable ordinary gain (loss)/recapture from this business	0.	
G 1	Section 1231 gain (loss) from business assets	0.	
2	Section 1231 gain (loss) adjustments		
3	Section 1231 gain (loss) from qualified business	0.	
4 a	Calculated QBI allowed after passive/at-risk limits	0.	
b	Adjustments to allowed QBI		
c	Allowable ordinary 1231 qualified gain (loss)	0.	
5	Allowable ordinary 1231 gain (loss) allocated to SSTB	0.	
6	Allowable ordinary 1231 gain (loss) from this business	0.	

SMART WORKSHEET FOR: Schedule C (data): Profit or Loss from Business

Qualified Business Income Deduction Smart Worksheet, Continued	
H 1 Allowable QBI (E10 plus F6 plus G6)	8,731.
2 Qualified business income allocated to SSTB	0.
3 a Previously disallowed losses freed up in current year	
b Adjustments to previously disallowed losses	
c Previously disallowed QBI losses to be reported as separate business	
d QBI wksht for previously disallowed losses, if present	
I 1 Tentative wages	0.
2 Adjustments	
3 Qualified wages	0.
4 Qualified wages allocated to SSTB	0.
J 1 Tentative Unadjusted Basis Immediately after Acquisition (UBIA)	0.
2 Adjustments	
3 Qualified UBIA	0.
4 Qualified UBIA allocated to SSTB	0.
K 1 Net income allocable to qualified payments from agricultural or horticultural coop . . .	
2 Wages allocable to qualified payments from coop	
3 Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting before 1/1/2018 . .	
4 Form 1099PATR line 6 (DPAD) from coop(s) w/ tax year starting after 12/31/17 . . .	

SMART WORKSHEET FOR: Schedule C (data): Profit or Loss from Business

Activity Summary Smart Worksheet			
Supporting information provided by program. NO ENTRIES ARE NEEDED.			
	Regular Tax	QBI	Alternative Minimum Tax
A Ownership	Taxpayer		
B At risk status	All		
C Passive status	Passive		
Schedule C			
D Tentative profit (loss)	9,395.	9,395.	9,395.
E Other adjustments			
F At risk disallowed loss			
G Passive carryover loss			
H Passive disallowed loss			
I Net profit (loss) allowed	9,395.	9,395.	9,395.
Related Dispositions			
J Tentative profit (loss)		0.	
K At risk disallowed loss			
L Passive carryover loss			
M Passive disallowed loss			
N Net profit (loss) allowed		0.	

SMART WORKSHEET FOR: Reg. 1.263(a)-1(f) De Minimis Safe Harb.
Check here to make the De Minimis Safe Harbor Election 1.263(a)-1(f)

☒

SMART WORKSHEET FOR: 1040/1040SR Wks: Form 1040 or Form 1040-SR Worksheet

Tax Smart Worksheet	
A	Tax 979 .
Check if from:	
1	Tax table <input checked="" type="checkbox"/>
2	Tax Computation Worksheet (see instructions) <input type="checkbox"/>
3	Schedule D Tax Worksheet <input type="checkbox"/>
4	Qualified Dividends and Capital Gain Tax Worksheet <input type="checkbox"/>
5	Schedule J <input type="checkbox"/>
6	Form 8615 <input type="checkbox"/>
7	Foreign Earned Income Tax Worksheet <input type="checkbox"/>
B	Additional tax from Form 8814 _____
C	Additional tax from Form 4972 _____
D	Tax from additional Form(s) 4972 _____
E	Recapture tax from Form 8863 _____
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax _____
G	Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative _____
H	Additional tax from Form 8621 _____
I	Tax. Add lines A through G. Enter the result here and include in tax below. 979 .

SMART WORKSHEET FOR: 1040/1040SR Wks: Form 1040 or Form 1040-SR Worksheet

Excess Social Security and Tier I RRTA Tax Withheld Smart Worksheet	
<p>The calculated amount for Excess social security and tier 1 RRTA tax withheld could include a portion that needs to be removed. When a taxpayer has multiple W-2's, each with the same EIN, excess withholding can only be claimed if the Employer's Name's in box c of the W-2's reflect separate business entities. This could occur when a parent company has multiple subsidiaries, or when a temp agency issues W-2's for distinctly different jobs. If you have multiple W-2's with the same EIN, for the same taxpayer, and for the same job, reduce the amount calculated on Line A below by the excess withholdings from only those W-2's.</p>	
A	Total Excess Social Security or Tier I RRTA tax withheld claimed as a credit . . . 0 .

SMART WORKSHEET FOR: Federal Information Worksheet

TurboTax for the Web Filing Status Smart Worksheet	
Check this box to override the filing status selected thru Interview . . <input type="checkbox"/>	
Marital Status	_____
Filing Status Selected	_____

SMART WORKSHEET FOR: Federal Information Worksheet

<p>2017 Tax Cuts & Jobs Act Apply 15-year recovery period to qualified improvement property (asset types J2, J3, J4 and J5) placed in service after December 31, 2017? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>IMPORTANT NOTE: The Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020 has retroactively made qualified improvement property 15-year property. Refer to Tax Help</p>
--

SMART WORKSHEET FOR: Form W-2 : Wage & Tax Statement (Copy 1)

<p>Qualified Business Income Deduction Smart Worksheet <i>Completing this worksheet is only necessary if Statutory Employee (Box 13) has been checked and expenses will not be deducted on Schedule C ("No" checked in Part III line 3).</i></p>	
<p>A Is this activity a qualified trade or business under Section 199A?</p> <p>B QBI worksheet to report. ▶</p> <p>C Specified Service Trade or Business (SSTB)?</p> <p>D I am not a statutory employee</p>	<p><input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p><input type="checkbox"/> <input type="checkbox"/></p>

SMART WORKSHEET FOR: Form W-2 : Wage & Tax Statement (Copy 1)

<p>Substitute Form W-2 Smart Worksheet</p>	
<p>A Treat as substitute W-2 and generate a form 4852</p> <p>B Linked substitute W-2 Form 4852 ▶</p> <p>C Enter Form 4852, Line 9 information. "How did you determine amounts on line 7 of Form 4852?"</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>D Form 4852, Line 10 information. "Explain your efforts to obtain Form W-2?"</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>E QuickZoom to completed Form 4852 for reference ▶</p>	<p><input type="checkbox"/></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

SMART WORKSHEET FOR: Tax and Interest Deduction Worksheet

Mortgage Interest Limited Smart Worksheet

If your mortgage interest deduction needs to be limited for one of the following reasons, use the Deductible Home Mortgage Interest Worksheet to determine the amount to be reported on lines **A**, **B**, and **C** below:

- The principal amount of your mortgage and home equity debt is over \$750,000 (\$375,000 if married filing separate), or
- You had home debt that was **not** used to buy, build or substantially improve your home that secures the loan

QuickZoom to Deductible Home Mortgage Interest Worksheet ►

Does your mortgage interest need to be limited: Yes . . . ☐ No . . . ☐

A Home mortgage interest and points reported on Form 1098:

- 1 Sum of lines 5a through 5d below _____
- 2 Limited amount to report on Sch A, line 8a _____

B Home mortgage interest not reported on Form 1098:

- 1 Sum of lines 6a and 6b below _____
- 2 Limited amount to report on Sch A, line 8b _____

C Points not reported on Form 1098:

- 1 Sum of lines 7a through 7c below _____
- 2 Limited amount to report on Sch A, line 8c. _____

SMART WORKSHEET FOR: Misc Itemized Deductions Wks

Depreciation Smart Worksheet

- A** Enter Section 179 carryover from prior year _____
- B** **QuickZoom** to the Asset Entry Worksheet ►
- C** **QuickZoom** to the Depreciation/Amortization Reports ►
- D** **QuickZoom** to Form 4562 for Schedule A. ►
- E** Treat all MACRS assets for activity as qualified Indian reservation property? . . . ☐ Yes ☒ No
- F** Treat all assets acquired after Aug. 27, 2005 as
qualified GO Zone property? ☐ Regular ☐ Extension ☒ No
- G** Treat all assets acquired after May 4, 2007 as
qualified Kansas Disaster Zone property? ☐ Yes ☒ No
- H** Was this property located in a Qualified Disaster Area? ☐ Yes ☒ No

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet	
QuickZoom to enter nontaxable combat pay on Form W-2 ►	
A Taxpayer:	
1 Taxpayer, nontaxable combat pay	_____
1a Taxpayer, prior year nontaxable combat pay from 2018	_____
2 Election for earned income credit (EIC):	
Elect taxpayer's nontaxable combat pay as earned income for EIC?	► <input type="checkbox"/> Yes <input type="checkbox"/> No
3 Election for dependent care benefits (DCB):	
Elect taxpayer's nontaxable combat pay as earned income for DCB?	► <input type="checkbox"/> Yes <input type="checkbox"/> No
4 Election for child and dependent care credit:	
Elect taxpayer's nontaxable combat pay as earned income for child and dependent care credit?	► <input type="checkbox"/> Yes <input type="checkbox"/> No
B Spouse:	
1 Spouse, nontaxable combat pay	_____
1a Spouse, prior year nontaxable combat pay from 2018	_____
2 Election for earned income credit (EIC):	
Elect spouse's nontaxable combat pay as earned income for EIC?	► <input type="checkbox"/> Yes <input type="checkbox"/> No
3 Election for dependent care benefits (DCB):	
Elect spouse's nontaxable combat pay as earned income for DCB?	► <input type="checkbox"/> Yes <input type="checkbox"/> No
4 Election for child and dependent care credit:	
Elect spouse's nontaxable combat pay as earned income for child and dependent care credit?	► <input type="checkbox"/> Yes <input type="checkbox"/> No
C You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:	
Overpayment _____	Amount due _____ 510.

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Eligible Hurricane and Wildfire Victims Smart Worksheet	
Election to use 2018 earned income for EIC and Additional Child Tax Credit	
The "Yes" box must be marked on Line A and Line B for 2018 earned income to be used for EIC and Additional Child Tax Credit calculations.	
A Elect to use 2018 earned income for EIC and Additional Child Tax Credit.	
► <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
B Taxpayer is eligible to elect to use 2018 earned income (see Publication 4492 for details)	
► <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
C Earned income for EIC from your 2018 return	_____ 10,046.
D Current year earned income for EIC	_____ 23,731.
If Line D is equal to or greater than Line C the taxpayer is not eligible to use 2018 earned income for EIC and Additional Child Tax Credit calculations.	
E You may compare the tax benefit of electing to use 2019 Earned Income by checking the boxes on line A and B	
Overpayment _____	Amount due _____ 510.

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet	
A	Taxable and tax exempt interest _____
B	Dividend income _____
C	Capital gain net income _____
D	Royalty and rental of personal property net income _____
E	Passive activity net income :
1	Rental real estate net income or loss _____
2	Farm rental net income or loss _____
3	Partnerships and S corporations net income or loss _____
4	Estates and trusts net income or loss _____
5	Total of lines 1 through 4 _____
6	Total passive activity net income , line 5 if greater than zero _____
F	Interest and dividends from Forms 8814 _____
G	Adjustments _____
H	Total investment income , add lines A through G <u>0.</u>
Is line H, total investment income over \$3,600? <div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> <input checked="checked" type="checkbox"/> No. You may take the credit. <input type="checkbox"/> Yes. Stop. You cannot take the credit. </div> </div>	

SMART WORKSHEET FOR: Estimated Tax Payment Options

For Residents of Guam or the U.S. Virgin Islands Only	
<input type="checkbox"/>	Permanent resident of Guam or U.S. Virgin Islands
<input type="checkbox"/>	Nonpermanent resident of Guam or U.S. Virgin Islands

Additional information from your 2019 Federal Tax Return

Form 4562 Depreciation Options

State Asset Class Default Statement

Continuation Statement

STATE CALC		Autos & Trucks		STATE CALC	Farm Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
CT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
DE	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
DC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
GA	Federal	01/01/2018	PERMANENT	None	N/A	N/A
HI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
ID	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
IL	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
IN	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
IA	State	01/01/2019	PERMANENT	State	01/01/2019	PERMANENT
KS	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
KY	Federal	01/01/2018	PERMANENT	None	N/A	N/A
LA	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
ME	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MD	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MA	None	N/A	N/A	None	N/A	N/A
MI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MN	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MS	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MO	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
MT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
NE	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
NH	None	N/A	N/A	None	N/A	N/A
NJ	Federal	01/01/2018	PERMANENT	None	N/A	N/A
NM	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
NY	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
NC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
ND	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
OH	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
OK	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
OR	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
PA	None	N/A	N/A	None	N/A	N/A
RI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
SC	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
UT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
VT	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
VA	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
WV	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
WI	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT
XX	Federal	01/01/2018	PERMANENT	Federal	01/01/2018	PERMANENT

Form 4562 Depreciation Options

State 2009 Economic Stimulus Default Statement

Continuation Statement

STATE CALC		STIMULUS BONUS DEPRECIATION			2019 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
CO	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
CT	Federal	Part	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
DE	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
DC	State	N/A	N/A	N/A	Full	25,000.	200,000.

Form 4562 Depreciation Options

State 2009 Economic Stimulus Default Statement

Continuation Statement

STATE CALC		STIMULUS BONUS DEPRECIATION			2019 SECTION 179		
State	F/S conformity	1st yr	Stimulus start	Stimulus end	1st yr	Maximum	Threshold
GA	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
HI	State	N/A	N/A	N/A	Full	25,000.	200,000.
ID	State	Full	12/31/2007	12/31/2009	Full	1,020,000.	2,550,000.
IL	Federal	Part	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
IN	State	N/A	N/A	N/A	Full	25,000.	2,550,000.
IA	State	N/A	N/A	N/A	Full	100,000.	400,000.
KS	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
KY	State	N/A	N/A	N/A	Full	25,000.	200,000.
LA	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
ME	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
MD	State	N/A	N/A	N/A	Full	25,000.	200,000.
MA	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
MI	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
MN	Federal	Part	12/31/2007	12/31/2027	Part	1,020,000.	2,550,000.
MS	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
MO	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
MT	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
NE	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
NH	State	N/A	N/A	N/A	Full	500,000.	2,000,000.
NJ	State	N/A	N/A	N/A	Full	25,000.	200,000.
NM	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
NY	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
NC	Federal	Part	12/31/2007	12/31/2027	Part	1,020,000.	2,550,000.
ND	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
OH	Federal	Part	12/31/2007	12/31/2027	Part	1,020,000.	2,550,000.
OK	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
OR	State	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
PA	State	N/A	N/A	N/A	Full	25,000.	200,000.
RI	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
SC	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
UT	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
VT	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
VA	State	N/A	N/A	N/A	Full	1,020,000.	2,550,000.
WV	State	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.
WI	State	Full	12/31/2007	12/31/2013	Full	1,020,000.	2,550,000.
XX	Federal	Full	12/31/2007	12/31/2027	Full	1,020,000.	2,550,000.

Form 4562 Depreciation Options

State Qualified Disaster Area Default Statement

Continuation Statement

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
CT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
DE	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
DC	None	N/A	N/A	N/A	N/A	0.	0.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	State	Full	12/31/2008	12/31/2013	Full	100,000.	600,000.
IL	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	None	N/A	N/A	N/A	N/A	0.	0.

Form 4562 Depreciation Options**State Qualified Disaster Area Default Statement****Continuation Statement**

STATE CALC		DISASTER AREA BONUS DEPRECIATION			DISASTER AREA SECTION 179		
State	F/S conformity	1st yr	Disaster Area start	Disaster Area end	1st yr	Maximum Increase	Threshold Increase
KS	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
ME	State	N/A	12/31/2010	12/31/2013	Full	100,000.	600,000.
MD	State	Full	12/31/2007	12/31/2013	N/A	0.	0.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
MN	Federal	Part	12/31/2007	12/31/2013	Part	100,000.	600,000.
MS	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
MO	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
MT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NE	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
NY	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
NC	Federal	Part	12/31/2007	12/31/2013	Full	100,000.	600,000.
ND	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OH	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OK	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
OR	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	State	N/A	12/31/2007	12/31/2013	Full	100,000.	600,000.
UT	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
VT	None	N/A	N/A	N/A	N/A	0.	0.
VA	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
WV	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
WI	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.
XX	Federal	Full	12/31/2007	12/31/2013	Full	100,000.	600,000.

Form 4562 Depreciation Options**State Kansas Disaster Zone Default Statement****Continuation Statement**

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
CT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
DE	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
DC	None	N/A	N/A	N/A	N/A	0.	0.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	State	Full	12/31/2008	12/31/2009	Full	100,000.	600,000.
IL	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	None	N/A	N/A	N/A	N/A	0.	0.
KS	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
ME	None	N/A	N/A	N/A	N/A	0.	0.
MD	State	Full	05/04/2007	12/31/2009	N/A	0.	0.
MA	None	N/A	N/A	N/A	N/A	0.	0.

Form 4562 Depreciation Options**State Kansas Disaster Zone Default Statement****Continuation Statement**

STATE CALC		KANSAS ZONE BONUS DEPRECIATION			KANSAS ZONE SECTION 179		
State	F/S conformity	1st yr	Kansas Zone start	Kansas Zone end	1st yr	Maximum Increase	Threshold Increase
MI	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
MN	Federal	Part	05/04/2007	12/31/2009	Part	100,000.	600,000.
MS	State	N/A	05/04/2007	12/31/2009	Full	100,000.	600,000.
MO	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
MT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NE	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
NY	State	N/A	05/04/2007	12/31/2009	Full	100,000.	600,000.
NC	Federal	Part	05/04/2007	12/31/2009	Full	100,000.	600,000.
ND	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
OH	Federal	Full	05/04/2007	12/31/2009	Part	100,000.	600,000.
OK	State	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
OR	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	None	N/A	N/A	N/A	N/A	0.	0.
UT	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
VT	None	N/A	N/A	N/A	N/A	0.	0.
VA	None	N/A	N/A	N/A	N/A	0.	0.
WV	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
WI	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.
XX	Federal	Full	05/04/2007	12/31/2009	Full	100,000.	600,000.

Form 4562 Depreciation Options**State CBEPP Default Statement****Continuation Statement**

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
CO	Federal	Full	12/20/2006	12/31/2020
CT	Federal	Full	12/20/2006	12/31/2020
DE	Federal	Full	12/20/2006	12/31/2020
DC	None	N/A	N/A	N/A
GA	Federal	Full	12/20/2006	12/31/2020
HI	Federal	Full	12/20/2006	12/31/2020
ID	Federal	Full	12/20/2006	12/31/2020
IL	Federal	Full	12/20/2006	12/31/2020
IN	Federal	Full	12/20/2006	12/31/2020
IA	Federal	Full	12/20/2006	12/31/2020
KS	Federal	Full	12/20/2006	12/31/2020
KY	None	N/A	N/A	N/A
LA	Federal	Full	12/20/2006	12/31/2020
ME	State	Full	12/20/2006	12/31/2007
MD	Federal	Full	12/20/2006	12/31/2020
MA	Federal	Full	12/20/2006	12/31/2020
MI	Federal	Full	12/20/2006	12/31/2020
MN	State	Full	12/20/2006	12/31/2017
MS	None	N/A	N/A	N/A
MO	Federal	Full	12/20/2006	12/31/2020
MT	Federal	Full	12/20/2006	12/31/2020
NE	None	N/A	N/A	N/A

Form 4562 Depreciation Options
State CBEPP Default Statement
Continuation Statement

STATE CALC		CBEPP BONUS DEPRECIATION		
State	F/S conformity	1st yr	CBEPP start	CBEPP end
NH	None	N/A	N/A	N/A
NJ	None	N/A	N/A	N/A
NM	Federal	Full	12/20/2006	12/31/2020
NY	None	N/A	N/A	N/A
NC	Federal	Full	12/20/2006	12/31/2020
ND	Federal	Full	12/20/2006	12/31/2020
OH	Federal	Full	12/20/2006	12/31/2020
OK	Federal	Full	12/20/2006	12/31/2020
OR	Federal	Full	12/20/2006	12/31/2020
PA	None	N/A	N/A	N/A
RI	None	N/A	N/A	N/A
SC	None	N/A	N/A	N/A
UT	Federal	Full	12/20/2006	12/31/2020
VT	Federal	Full	12/20/2006	12/31/2020
VA	None	N/A	N/A	N/A
WV	None	N/A	N/A	N/A
WI	State	Full	12/20/2006	12/31/2013
XX	Federal	Full	12/20/2006	12/31/2020

Form 4562 Depreciation Options
State GO Zone Default Statement
Continuation Statement

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
CO	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
CT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
DE	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
DC	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
GA	None	N/A	N/A	N/A	N/A	0.	0.
HI	None	N/A	N/A	N/A	N/A	0.	0.
ID	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
IL	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
IN	None	N/A	N/A	N/A	N/A	0.	0.
IA	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
KS	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
KY	None	N/A	N/A	N/A	N/A	0.	0.
LA	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
ME	State	Full	08/28/2005	12/31/2007	N/A	0.	0.
MD	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MA	None	N/A	N/A	N/A	N/A	0.	0.
MI	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MN	Federal	Part	08/28/2005	03/30/2012	Part	100,000.	600,000.
MS	State	N/A	08/28/2005	03/30/2012	Full	100,000.	600,000.
MO	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
MT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NE	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NH	None	N/A	N/A	N/A	N/A	0.	0.
NJ	None	N/A	N/A	N/A	N/A	0.	0.
NM	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NY	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
NC	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
ND	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.

Form 4562 Depreciation Options
State GO Zone Default Statement
Continuation Statement

STATE CALC		GO ZONE BONUS DEPRECIATION			GO ZONE SECTION 179		
State	F/S conformity	1st yr	GO Zone start	GO Zone end	1st yr	Maximum Increase	Threshold Increase
OH	Federal	Full	08/28/2005	03/30/2012	Part	100,000.	600,000.
OK	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
OR	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
PA	None	N/A	N/A	N/A	N/A	0.	0.
RI	None	N/A	N/A	N/A	N/A	0.	0.
SC	State	Full	08/28/2005	05/06/2009	Full	100,000.	600,000.
UT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
VT	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
VA	None	N/A	N/A	N/A	N/A	0.	0.
WV	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
WI	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.
XX	Federal	Full	08/28/2005	03/30/2012	Full	100,000.	600,000.

Form 4562 Depreciation Options
State Pre-2005 SDA Default Statement
Continuation Statement

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
CO	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
CT	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
DE	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
DC	State	None	N/A	N/A	N/A	N/A	N/A	Y
GA	State	None	N/A	N/A	N/A	N/A	N/A	Y
HI	State	None	N/A	N/A	N/A	N/A	N/A	Y
ID	State	None	N/A	N/A	N/A	N/A	N/A	Y
IL	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
IN	State	None	N/A	N/A	N/A	N/A	N/A	Y
IA	Both	50	Full	N/A	N/A	05/06/2003	12/31/2004	Y
KS	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
KY	State	None	N/A	N/A	N/A	N/A	N/A	Y
LA	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
ME	Both	50, 30	Full	09/11/2001	12/31/2001	01/01/2006	12/31/2006	Y
MD	State	None	N/A	N/A	N/A	N/A	N/A	Y
MA	State	None	N/A	N/A	N/A	N/A	N/A	Y
MI	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
MN	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
MS	State	None	N/A	N/A	N/A	N/A	N/A	Y
MO	Both	50, 30	Full	09/11/2001	06/30/2002	05/06/2003	12/31/2006	Y
MT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NE	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NH	State	None	N/A	N/A	N/A	N/A	N/A	N
NJ	Both	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2003	Y
NM	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
NY	Both	50, 30	Full	09/11/2001	05/31/2003	05/06/2003	05/31/2003	Y
NC	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
ND	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OH	Fed	50, 30	Part	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OK	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
OR	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
PA	State	None	N/A	N/A	N/A	N/A	N/A	Y
RI	State	None	N/A	N/A	N/A	N/A	N/A	Y
SC	State	None	N/A	N/A	N/A	N/A	N/A	Y

Form 4562 Depreciation Options
State Pre-2005 SDA Default Statement
Continuation Statement

STATE CALC		PRE-2006 SPECIAL DEPRECIATION ALLOWANCE						Truck
State	F/S calc	SDA %	1st yr	30% start	30% end	50% start	50% end	/Van
UT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
VT	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
VA	State	None	N/A	N/A	N/A	N/A	N/A	Y
WV	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
WI	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y
XX	Fed	50, 30	Full	09/11/2001	12/31/2005	05/06/2003	12/31/2005	Y

Form 4562 Depreciation Options
State Software/Real Property Sec 179 Default Statement
Continuation Statement

STATE CALC		COMPUTER SOFTWARE		STATE CALC	& 179 Lodging Property	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
CT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
DE	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
DC	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
GA	Federal	TY2003	PERMANENT	None	N/A	N/A
HI	None	N/A	N/A	None	N/A	N/A
ID	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
IL	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
IN	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
IA	None	N/A	N/A	State	TY2018	PERMANENT
KS	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
KY	None	N/A	N/A	None	N/A	N/A
LA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
ME	State	TY2011	PERMANENT	State	TY2011	PERMANENT
MD	None	N/A	N/A	None	N/A	N/A
MA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MI	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MN	None	N/A	N/A	State	TY2010	PERMANENT
MS	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MO	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
MT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NE	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NH	None	N/A	N/A	None	N/A	N/A
NJ	None	N/A	N/A	None	N/A	N/A
NM	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NY	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
NC	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
ND	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OH	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OK	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
OR	Federal	TY2003	PERMANENT	State	TY2011	PERMANENT
PA	None	N/A	N/A	None	N/A	N/A
RI	State	TY2014	PERMANENT	State	TY2014	PERMANENT
SC	Federal	TY2003	PERMANENT	State	TY2010	PERMANENT
UT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
VT	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
VA	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
WV	Federal	TY2003	PERMANENT	State	TY2010	TY2011
WI	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT
XX	Federal	TY2003	PERMANENT	Federal	TY2010	PERMANENT

Form 4562 Depreciation Options
State Asset Class Default Statement
Continuation Statement

STATE CALC		FARM & RETAIL		STATE CALC	RESTAURANT & LEASEHOLD	
State	F/S conformity	Start	End	F/S conformity	Start	End
CO	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
CT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
DE	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
DC	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
GA	None	N/A	N/A	Federal	10/22/2004	12/31/2017
HI	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ID	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
IL	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
IN	Federal	12/31/2008	12/31/2017	State	12/31/2011	12/31/2017
IA	None	N/A	N/A	None	N/A	N/A
KS	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
KY	None	N/A	N/A	None	N/A	N/A
LA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ME	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MD	None	N/A	N/A	None	N/A	N/A
MA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MI	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MN	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MS	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MO	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
MT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NE	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NH	None	N/A	N/A	None	N/A	N/A
NJ	None	N/A	N/A	None	N/A	N/A
NM	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NY	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
NC	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
ND	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OH	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OK	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
OR	State	12/31/2008	12/31/2017	State	10/22/2004	12/31/2017
PA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
RI	State	12/31/2013	12/31/2017	State	12/31/2013	12/31/2017
SC	State	12/31/2008	12/31/2009	State	12/31/2014	12/31/2017
UT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
VT	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
VA	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
WV	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017
WI	State	12/31/2008	12/31/2013	State	10/22/2004	12/31/2013
XX	Federal	12/31/2008	12/31/2017	Federal	10/22/2004	12/31/2017

Form 4562 Depreciation Options
Fruit/Nut Tree/Vine SDA in Year Planted/Grafted
Continuation Statement

STATE CALC			Fruit/Nut Tree/Vine SDA	
State	F/S conformity	1st yr	Start	End
CO	Federal	Full	12/31/15	12/30/27
CT	Federal	Part	12/31/15	12/30/27
DE	Federal	Full	12/31/15	12/30/27
DC	State	N/A	N/A	N/A
GA	State	N/A	N/A	N/A
HI	State	N/A	N/A	N/A

Form 4562 Depreciation Options**Fruit/Nut Tree/Vine SDA in Year Planted/Grafted****Continuation Statement**

STATE CALC			Fruit/Nut Tree/Vine SDA	
State	F/S conformity	1st yr	Start	End
ID	State	N/A	N/A	N/A
IL	Federal	Part	12/31/15	12/30/27
IN	State	N/A	N/A	N/A
IA	State	N/A	N/A	N/A
KS	Federal	Full	12/31/15	12/30/27
KY	State	N/A	N/A	N/A
LA	Federal	Full	12/31/15	12/30/27
ME	State	N/A	N/A	N/A
MD	State	N/A	N/A	N/A
MA	State	N/A	N/A	N/A
MI	Federal	N/A	12/31/15	12/30/27
MN	Federal	Part	12/31/15	12/30/27
MS	State	N/A	N/A	N/A
MO	Federal	Full	12/31/15	12/30/27
MT	Federal	Full	12/31/15	12/30/27
NE	Federal	Full	12/31/15	12/30/27
NH	State	N/A	N/A	N/A
NJ	State	N/A	N/A	N/A
NM	Federal	Full	12/31/15	12/30/27
NY	State	N/A	N/A	N/A
NC	Federal	Part	12/31/15	12/30/27
ND	Federal	Full	12/31/15	12/30/27
OH	Federal	Part	12/31/15	12/30/27
OK	Federal	Full	12/31/15	12/30/27
OR	Federal	Full	12/31/15	12/30/27
PA	State	N/A	N/A	N/A
RI	State	N/A	N/A	N/A
SC	State	N/A	N/A	N/A
UT	Federal	Full	12/31/15	12/30/27
VT	State	N/A	N/A	N/A
VA	State	N/A	N/A	N/A
WV	Federal	Full	12/31/15	12/30/27
WI	State	Full	12/31/15	12/31/13
XX	Federal	Full	12/31/15	12/30/27

**2019 Ohio IT 1040**
Individual Income Tax Return

04 16 20

Use only black ink/UPPERCASE letters.

19000133 Sequence No. 1

Check here if this is an amended return. Include the Ohio IT RE (do **NOT** include a copy of the previously filed return).

Check here if claiming a Net Operating Loss (NOL) carryback. Include Ohio Schedule IT NOL.

Primary taxpayer's SSN (required)

▶▶ If deceased

Spouse's SSN (if filing jointly)

▶▶ If deceased

Enter school district # for
this return (see instructions).

check box

check box

SD# ▶▶ 1809

First name

JAMES

M.I. Last name

W ZIEGAN

Spouse's first name (only if married filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box

3408 WARREN RD

Address line 2 (apartment number, suite number, etc.)

APT 1

City

CLEVELAND

State

ZIP code

Ohio county (first four letters)

OH

44111

CUYA

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Residency Status – Check only one for primary☒ Full-year resident

Part-year resident

Nonresident
Indicate state ▶▶

Check only one for spouse (if married filing jointly)

Full-year resident

Part-year resident

Nonresident
Indicate state ▶▶**Filing Status** – Check one (as reported on federal income tax return)☒ Single, head of household or qualifying widow(er)

Married filing jointly

Spouse's SSN

Married filing separately

Ohio Nonresident Statement – See instructions for required criteria

Primary meets the five criteria for irrebuttable presumption as nonresident.

Spouse meets the five criteria for irrebuttable presumption as nonresident.

Check here if you filed the federal extension form 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Do not staple or paper clip.

1. **Federal adjusted gross income** (from the federal 1040, line 8b). Include page 1 and 2 of your federal return if the amount is zero or negative. Place a "-" in the box at the right if the amount is less than zero..... 1. 23731 00

2a. Additions – Ohio Schedule A, line 10 (**INCLUDE SCHEDULE**)..... 2a. 00

2b. Deductions – Ohio Schedule A, line 38 (**INCLUDE SCHEDULE**)..... 2b. 00

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero..... 3. 23731 00

4. Exemption amount (if claiming dependent(s), **INCLUDE SCHEDULE J**)..... 4. 2350 00
Number of exemptions claimed: 1

5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero)..... 5. 21381 00

6. Taxable business income – Ohio Schedule IT BUS, line 13 (**INCLUDE SCHEDULE**)..... 6. 00

7. Line 5 minus line 6 (if less than zero, enter zero)..... 7. 21381 00



MM-DD-YY

Code

04/16/2020 05:52 PM

2019 Ohio IT 1040

Individual Income Tax Return



19000233 Sequence No. 2

SSN

7a. Amount from line 7 on page 1	7a.	21381 00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0 00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE)	8b.	00
8c. Income tax liability before credits (line 8a plus line 8b)	8c.	0 00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 34 (INCLUDE SCHEDULE)	9.	20 00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	0 00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.	00
12. Use tax due on Internet, mail order or other out-of-state purchases (see instructions). Check here to certify that no use tax is due.....	X 12.	00
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0 00
14. Ohio income tax withheld (include copies of W-2, box 17; W-2G, box 15; 1099-R, box 12).....	14.	431 00
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return	15.	00
16. Refundable credits – Ohio Schedule of Credits, line 41 (INCLUDE SCHEDULE)	16.	00
17. Amended return only – amount previously paid with original and/or amended return	17.	00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.	431 00
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.	00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero.....	20.	431 00
If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.		
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	00
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	00
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State"	23.	00
24. Overpayment (line 20 minus line 13)	24.	431 00
25. Original return only – amount of line 24 to be credited toward 2020 income tax liability.....	25.	00
26. Original return only – amount of line 24 to be donated:		
a. State nature preserves b. Breast/Cervical Cancer c. Wishes for Sick Children		
00 00 00		
d. Wildlife species e. Military injury relief f. Ohio History Fund		Total26g.
00 00 00		00
27. REFUND (line 24 minus lines 25 and 26g).....	YOUR REFUND ▶ 27.	431 00

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ Primary signature _____ Phone number (440) 610-2859

▶ Spouse's signature _____ Date (MM/DD/YY) _____

Check here to authorize your preparer to discuss this return with the Department
Preparer's printed name SELF-PREPARED Phone number _____

Preparer's TIN (PTIN) **P**

If your refund is \$1.00 or less, no refund will be issued.
If you owe \$1.00 or less, no payment is necessary.

NO Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 2679
Columbus, OH 43270-2679

Payment Included – Mail to:
Ohio Department of Taxation
P.O. Box 2057
Columbus, OH 43270-2057



19280133

Sequence No. 7

04 16 20

Nonrefundable Credits

1. Tax liability before credits (from Ohio IT 1040, line 8c)	1.	0	00
2. Retirement income credit (see instructions for table; include 1099-R forms)	2.	00	
3. Lump sum retirement credit (see instructions for worksheet; include a copy)	3.	00	
4. Senior citizen credit (must be 65 or older to claim this credit)	4.	00	
5. Lump sum distribution credit (see instructions for worksheet; include a copy)	5.	00	
6. Child care & dependent care credit (see instructions for worksheet; include a copy)	6.	00	
7. Displaced worker training credit (see instructions for all required documentation; include copies)	7.	00	
8. Campaign contribution credit for Ohio statewide office or General Assembly	8.	0	00
9. Income-based exemption credit (\$20 times the number of exemptions)	9.	20	00
10. Total (add lines 2 through 9)	10.	20	00
11. Tax less credits (line 1 minus line 10; if less than zero, enter zero)	11.	0	00
12. Joint filing credit (see instructions for table). % times the amount on line 11	12.	0	00
13. Earned income credit	13.	00	
14. Ohio adoption credit	14.	00	
15. Nonrefundable job retention credit (include a copy of the credit certificate)	15.	00	
16. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate) ...	16.	00	
17. Credit for purchases of grape production property	17.	00	
18. InvestOhio credit (include a copy of the credit certificate)	18.	00	
19. Opportunity zone investment credit (include a copy of the credit certificate)	19.	00	
20. Technology investment credit carryforward (include a copy of the credit certificate)	20.	00	
21. Enterprise zone day care & training credits (include a copy of the credit certificate)	21.	00	
22. Research & development credit (include a copy of the credit certificate)	22.	00	
23. Nonrefundable Ohio historic preservation credit (include a copy of the credit certificate)	23.	00	
24. Total (add lines 12 through 23)	24.	0	00
25. Tax less additional credits (line 11 minus line 24; if less than zero, enter zero)	25.	0	00





19280233

Sequence No. 8

Nonresident Credit

Date of nonresidency	to	State of residency	
26. Nonresident Portion of Ohio adjusted gross income - Ohio IT NRC Section I, line 18 (include a copy)			26. 00
27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)			27. 00
28. Divide line 26 by line 27 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 to calculate your nonresident credit			28. 00

Resident Credit

29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident	29.	00
30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3)	30.	00
31. Divide line 29 by line 30 and enter the result here (four digits; do not round). Multiply this factor by the amount on line 25 and enter the result here	31.	00
32. Enter the 2019 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia	32.	00
33. Enter the lesser of line 31 or line 32. This is your Ohio resident tax credit. Enter the two-letter state abbreviation in the boxes below for each state in which income was subject to tax	33.	00
34. Total nonrefundable credits (add lines 10, 24, 28 and 33; enter here and on Ohio IT 1040, line 9) ..	34.	20 00

Refundable Credits

35. Refundable Ohio historic preservation credit (include a copy of the credit certificate)	35.	00
36. Refundable job creation credit & job retention credit (include a copy of the credit certificate)	36.	00
37. Pass-through entity credit (include a copy of the Ohio IT K-1s)	37.	00
38. Motion picture & Broadway theatrical production credit (include a copy of the credit certificate)	38.	00
39. Financial Institutions Tax (FIT) credit (include a copy of the Ohio IT K-1s)	39.	00
40. Venture capital credit (include a copy of the credit certificate)	40.	00
41. Total refundable credits (add lines 35 through 40; enter here and on Ohio IT 1040, line 16)	41.	00

Do not staple or paper clip.

**Form
Schedule A
Line 32**

**Federal Pell/Ohio College Opportunity Taxable Grants
Used to Pay Room and Board for Line 32**

2019

► Keep for your records — Do not file

Name james W ziegan		Social Security Number N/A
<p>1 Enter the amount of Pell Grant(s) and/or Ohio College Opportunity Grant(s) you received in 2019. This is reported on a letter from your educational institution.</p> <p>a Scholarships, fellowships and grants (from Federal Return) . . . _____</p> <p>b Other scholarships (from Federal Return) _____</p> <p>c Totals from lines 1a and 1b above _____</p> <p>Note: The amounts shown above on line 1c are the total scholarship(s) and grant(s) amounts from the federal return. Adjust the amount to reflect only the Pell Grant(s) and/or Ohio College Opportunity Grant(s) on line 1 below.</p> <p>Enter the Pell Grant and/or Ohio College Opportunity Grant amount used from line 1c</p> <p>2 Enter the portion of the worksheet line 1 used to pay qualified education expenses, including tuition and fees, course-related expenses such as books, supplies, equipment and any special fees required for a course.</p> <p>3 Enter here worksheet line 1 minus line 2. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity deduction. If greater than -0- go to line 4</p> <p>4 Enter here the portion of the worksheet line 3 that you reported as a taxable amount on line 1 of the federal form 1040. If -0-, you are not eligible for the Pell Grant and/or Ohio College Opportunity Grant deduction. If greater than 0, go to line 5</p> <p>5 Enter here the portion of the worksheet line 4 applied to room and board expenses only. Also enter this amount on Line 32 of Schedule A, Income Adjustments Enter room and board amount from fed student wkst</p>	<p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p>	<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

Schedule of
CreditsNonrefundable Business Credit Summary
Worksheet

2019

QuickZoom to Schedule of Credits. ▶ _____

james W ziegler

N/A

This worksheet applies to individuals, trusts and estates who as sole proprietors or as investors in pass-through entities are entitled to claim one or more of the nonrefundable Ohio business credits listed below. Enter on the applicable lines below your proportionate share of each credit claimed. **Note:** All credits are calculated in the sequence (order) listed in Ohio Revised Code section (R.C.) 5747.98.

	1	2	3	4
Name of each credit claimed. →				
1 Proportionate share amount of current year credit.				
2 Amount of unused credit carryforward, if any, from prior year(s)				
3 Tentative credit (add lines 1 and 2).				
4 Your Ohio income tax from: — OH Schedule of Credits, line 12 minus lines 13, 14, and 15.				
5 Amount shown on line 10, column 1	- 0 -			
6 Amount shown on line 10, column 2	- 0 -	- 0 -		
7 Amount shown on line 10, column 3	- 0 -	- 0 -	- 0 -	
8 Add lines 5 through 7	- 0 -			
9 Line 4 minus line 8.				
10 Allowed credit for the taxable year: Enter the smaller of line 3 or line 9 here and on OH Schedule of Credits				
11 Unused credit: If line 3 is greater than line 9, enter the difference here; otherwise, enter -0- See instructions for carryforward limitations for each credit . . .				

Ohio Information Worksheet

2019

► Keep for your records — Do not file

Part I — Personal Information

Taxpayer:

First Name james
 Middle Initial W Suffix _____
 Last Name ziegan
 Social Security No . . N/A
 Date of Birth _____
 Date of Death _____
 Daytime Phone (440) 610-2859

Spouse:

First Name _____
 Middle Initial _____ Suffix _____
 Last Name _____
 Social Security No _____
 Date of Birth _____
 Date of Death _____
 Daytime Phone _____

Home Phone _____

Print this phone number on the forms ☐ Home ☒ Taxpayer daytime ☐ Spouse daytime

Street Address 3408 Warren Rd Apartment. 1
 City Cleveland State . OH ZIP Code . . 44111-2033
 County Cuyahoga School District Number 1809

Note: Non-resident choose Franklin as CountyAddress has been reviewed and verified? ☒

Foreign country _____ Foreign postal code _____
 Foreign code _____
 E-Mail address . JIMZIEGAN33@GMAIL.COM

Part II — Main Form

Ohio State Tax Return

☒ Form IT 1040: Individual Income Tax Return (Long form) ► _____
☐ Form IT 10: Ohio Information Notice Form IT 10 - Taxpayer/Spouse. ► _____

Ohio School District Tax Return

Form SD 100: School District Tax Return ► _____

Ohio Commercial Activity Tax (CAT) Return

☐ Form CAT 1: Commercial Activity Tax Registration ► _____

Ohio Municipal Tax Return

☐ CCA - Exemption Certificate, Form 120-16-EC ► _____
☐ CCA - City Tax Form, Form 120-16-IR ► _____
☐ Generic City, Form R ► _____
☐ R.I.T.A., Individual Declaration of Exemption ► _____
☐ R.I.T.A., Form 37: Individual Municipal Tax Return ► _____

Part III — Residency Status

TP SP (TP - Taxpayer, SP - Spouse)

☒ ☐ Full-Year Resident of OH
☐ ☐ Nonresident of OH State of Residency, or TP _____ SP _____
 Country of Residency TP _____ SP _____

☐ ☐ Part-Year Resident of OH From: _____ 2019 To: _____ 2019

Enter Nonresident or Part-Year resident information and allocation on Form IT NRC ► _____

Part IV — Filing Status

☒ 1 Single or head of household or qualifying widow(er)
☐ 2 Married filing joint (even if only had one income)
☐ 3 Married filing separate returns Spouse's SSN: _____

Part V — Lump Sum Distribution and Retirement Credits

TP **SP** (TP - Taxpayer, SP - Spouse)

☐ Did you receive retirement benefits, annuities, or distributions made from a pension, retirement or profit-sharing plan and are **Not** retired?

☐ You (or your spouse if married filing joint) have claimed the Ohio Lump Sum **Retirement** Credit in a prior year

Yes **No**
☐ Did you (or your spouse if married filing joint) claim the Ohio Lump Sum **Distribution** Credit for the current year or have you claimed this credit in a prior year?

Part VI — Other Information

Farmer/Fisherman

☐ At least 2/3 of your current year gross income was from farming or fishing
☐ Above farmer box is checked and return will be filed and tax due paid by: April 15, 2020.

Pay by Credit Card - Have paid or will pay with a credit card:

☐ Form IT 1040
☐ Form SD 100

Sales/Use Tax

Enter total out-of-state purchases on which you paid **no** sales tax or OH use tax ▶ _____
County use tax percentage rate _____
Amount of tax that you owe on out-of-state purchases. _____
Nonresidents: Use Tax County _____

Part VII — Electronic Filing Information

Perjury Statement Acceptance

Before you can transmit your return to the Intuit Electronic Filing Center, you must read and accept the following Ohio Department of Taxation 'Perjury Statement.'

Under penalties of perjury, I declare that to the best of my knowledge and belief, the Ohio income tax return and if applicable, the Ohio school district income tax return are true, correct and complete. I also declare under penalties of perjury that if I am filing a return with my spouse, I am authorized to make this declaration on his/her behalf and to file the return for both of us.

☒ Taxpayer's acceptance of the above Perjury Statement
☐ Spouse's acceptance of the above Perjury Statement

james W ziegen

N/A

Page 3

Part VIII — Direct Deposit Information or Direct Debit Information

Form IT 1040, Income Tax Return

Yes **No**
☐ ☒ Do you want to elect direct deposit of state tax refund (Electronic Filing Only)?

☐ ☐ Do you want direct debit of state tax payment (Electronic Filing Only)?

International ACH Transaction:

Yes No

☐ ☐ Will the funds for this refund (or payment) go to (or come from) and account outside the U.S.?

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional)

Account type Checking ☐ Savings ☐

Routing number

Account number.

Enter the payment date to withdraw from the account above

Form IT 1040, balance-due amount from this return.

Form SD 100, School District Income Tax Return(s)

Yes No

☐ ☒ Do you want to elect direct deposit of SD tax refund (Electronic Filing Only)?

☐ ☒ Do you want direct debit of SD tax payment (Electronic Filing Only)?

International ACH Transaction:

Yes No

☐ ☐ Will the funds for this refund (or payment) go to (or come from) and account outside the U.S.?

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional)

Account type Checking ☐ Savings ☐

Routing number

Account number.

Enter the payment date to withdraw from the account above

Form(s) SD 100, School District number

Form(s) SD 100, balance-due amount from this return

Part IX — Extension Status

If you need more time to file Form IT 1040 or SD 100, you must first qualify for an IRS extension of time to file. Ohio does not have an extension form, but honors the IRS extension. You should include, with your return, a copy of the IRS ext., your ext. confirmation number, or a printed copy of the IRS acknowledgment.

Form IT 1040, Income Tax Return

Form IT 40P, Income Tax Payment Voucher, is filed only to make a payment.

Yes No

☐ ☒ Has the tax return due date been extended for a **six** month extension?

Extended due date

Form IT 40P, Extension Payment Voucher ▶

Form SD 100, School District Income Tax Return

Form SD 40P, School District Income Tax Payment Voucher, is filed only to make a payment.

Yes No

☐ ☒ Has the tax return due date been extended for a **six** month extension?

Extended due date

Form SD 40P, School Extension Payment Voucher ▶

Part X — Amended Return

☐ You are filing an Ohio amended return (See Tax Help)

Enter the tax year you are amending

Previous Ohio payment made

Previous Ohio refund received

QuickZoom to Form IT 1040, Amended Individual Income Tax Return ▶

Name(s) Shown on Return

james W ziegler

Your Social Security Number

N/A

Part I 2020 Estimated Tax Amount Options**1 Select One of Six Ways to Calculate the Required Annual Payment for 2020 Estimates:**

- a 100% of **2019** taxes (default, see Tax Help) ☒ 0.
- b 100% of tax on **2020** estimated taxable income ☐ 0.
- c 90% of tax on **2020** estimated taxable income ☐ 0.
- d 66-2/3% of tax on **2020** estimated taxable income (farmers and fishermen) ☐ 0.
- e Equal to 100% of overpayment (no vouchers) ☐ 431.
- f Enter total amount you want to use for estimates and check box ☐ 0.

2 Selected estimated tax amount:

- a 2020 Required Annual Payment based on your choice above 0.
- b Estimated amount of 2020 state income tax withholding 431.
- c **Total of estimated tax payments required for 2020** (line 2a less line 2b) 0.

3 Select Estimated Tax Payment option:

- a Calculate estimates if \$500 or more (default) ☒
- b Calculate estimates if _____ (specify amount) or more ☐
- c Calculate estimates regardless of amount ☐
- d Do **not** calculate estimates ☐

Part II Overpayment Application Options

- 1 Amount of overpayment available (from Form IT 1040). 431.

2 Select Overpayment Application Amount Option:

- a Apply none (refund entire overpayment) ☒
- b Apply all (increase estimate if required) ☐
- c Apply to extent of total estimated tax and refund excess ☐
- d Apply to extent of first quarter amount and refund excess ☐
- e Enter amount you want to apply ☐
- f Amount applied to 2020 estimated tax 0.
- g Overpayment to be refunded (line 1 less line 2f) 431.

3 Select Overpayment Application Sequence:

- a ☒ ◀ Consecutively b ☐ ◀ Evenly

Part III Rounding and Printing Options**1 Select Rounding Option:**

- a ☒ ◀ Round up to next \$1 b ☐ ◀ Round up to next \$10 c ☐ ◀ Round up to next \$100 d ☐ ◀ Round to nearest \$1

2 Select Voucher Printing Option:

- a ☒ ◀ Print (per Part I, lines 3a - c) b ☐ ◀ Print only name, etc. c ☐ ◀ Do **not** print vouchers

Part IV Estimated Tax Payment Summary

	1 Jul 15, 2020	2 Jul 15, 2020	3 Sep 15, 2020	4 Jan 15, 2021	Total
1 If you have already made payments, enter amounts					
2 Indicate which payment is due next. (e.g. if it is now July 25, 2020 check col. 3). . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 Required Payment					
4 Overpayment applied					
5 Net payment due					
6 Voucher amounts					

Part V Changes to Income, Deductions and Withholding for 2020

2019 income and deductions are shown in the '2019 Actual' column below.

***Caution:** For each line in the '2020 Estimated' column, enter the estimated 2020 amount **if different** from 2019. Otherwise, the '2019 Actual' amount will be used for that line. If zero, you **must** enter zero.

	2019 Actual	*2020 Estimated
1 Adjusted gross income	23,731.	
2 Adjustments to income:		
a Additions		
b Deductions (not including business income deduction)		
c Business income deduction		
3 Personal and dependent exemptions.	1	
4 Taxable business income (To estimate use Ohio Schedule IT BUS) . .		
5 Ohio nonrefundable credits/grants (incl nonrefundable busi cr) . . .	20.	
6 Ohio tax withholding and refundable business credits	431.	
If last name is different for 2020, enter first 3 letters of last name:		
Taxpayer		
Spouse		

Part VI 2020 Ohio Income Tax Payment Worksheet

1 2020 federal adjusted gross income (estimated)	1	23,731.
2 Adjustments to income	2	
3 Ohio adjusted gross income (line 1 plus line 2)	3	23,731.
3 a Business income deduction	3 a	
3 b Modified adjusted gross income (line 3 plus line 3a)	3 b	23,731.
4 Personal and dependent exemptions 1	4	2,350.
5 Ohio income tax base (line 3 minus line 4; if less than -0-, enter -0-)	5	21,381.
6 Taxable business income (To estimate use Ohio Schedule IT BUS)	6	
7 Line 5 minus line 6 (if less than -0-, enter -0-)	7	21,381.
8 a Tax liability on line 7 (see instructions for tax tables)	8 a	0.
8 b Business income tax liability (multiply line 6 by 3%)	8 b	
8 c Tax liability before credits (line 8a plus line 8b)	8 c	0.
9 Ohio nonrefundable credits (To estimate use Ohio Schedule of Credits)	9	20.
Ohio income tax (line 8c minus line 9)		
10 This is 2020 tax based on estimate of 2020 income	10	0.

Tax Payments Worksheet

2019

► Keep for your records

Name james W ziegen	Social Security Number N/A
------------------------	-------------------------------

Tax Payments for the Current Year

		State			
		Spouse		Taxpayer	
		Date	Payment	Date	Payment
1	First Payment				
2	Second Payment				
3	Third Payment				
4	Fourth Payment				
Additional Payments					
5	Payment				
	Payment				
	Payment				
	Payment				
	Payment				
6	Overpayment from previous year applied to current year				
7	Amount paid with current year extension				
8	Total tax payments				

Income Taxes Withheld for the Current Year

		Spouse		Taxpayer
9	State withholding on Forms W-2			431 .
10	State withholding on Forms W-2G			
11	State withholding on Forms 1099-R			
12 a	State withholding on Forms 1099-MISC			
b	State withholding on Forms 1099-G			
c	State withholding on Forms 1099-K			
13	Other state tax withholding			
14	Total income tax withheld			431 .
15	Date return will be filed and balance paid		15	

Federal/State Depreciation Adjustment Summary

2019

Name as Shown on Return james W ziegman	Social Security Number N/A
--	-------------------------------

Schedule C	(A) Federal Net Inc/Loss Before Pass. and At-Risk	(B) Federal Net Inc/Loss After Passive and At-Risk	(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)
data	9,395.	9,395.			

Total Schedule C Depreciation Adjustment (Sum of Column E)

Schedule E	(A) Federal Net Inc/Loss Before Pass. and At-Risk	(B) Federal Net Inc/Loss After Passive and At-Risk	(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Schedule E Depreciation Adjustment (Sum of Column E)

Schedule F	(A) Federal Net Inc/Loss Before Pass. and At-Risk	(B) Federal Net Inc/Loss After Passive and At-Risk	(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Schedule F Depreciation Adjustment (Sum of Column E)

Form 4835	(A) Federal Net Inc/Loss Before Pass. and At-Risk	(B) Federal Net Inc/Loss After Passive and At-Risk	(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Form 4835 Depreciation Adjustment (Sum of Column E)

Federal/State Depreciation Adjustment Summary

2019

Name as Shown on Return
james W ziegan

Social Security Number
N/A

Schedule K-1 Partnership	(A) Federal Net Inc/Loss Before Passive	(B) Federal Net Inc/Loss After Passive and At-Risk	(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Schedule K-1 Partnership Depreciation Adjustment (Sum of Column E)

Schedule K-1 S Corporation	(A) Federal Net Inc/Loss Before Passive	(B) Federal Net Inc/Loss After Passive and At-Risk	(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Schedule K-1 S Corporation Depreciation Adjustment (Sum of Column E)

Schedule K-1 Estates & Trusts	(A) Federal Net Inc/Loss Before Passive	(B) Federal Net Inc/Loss After Passive	(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Schedule K-1 Estates & Trusts Depreciation Adjustment (Sum of Column E).

Form 2106			(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)

Total Form 2106 Depreciation Adjustment (Sum of Column E)
Total Form 2106 Depreciation Adjustment to be Included in Adjusted Gross Income.
Total Form 2106 Schedule A Depreciation Adjustment **Not** Subject to 2% Limitation.
Total Form 2106 Schedule A Depreciation Adjustment Subject to 2% Limitation

Federal/State Depreciation Adjustment Summary

2019

Name as Shown on Return james W ziegan	Social Security Number N/A
---	-------------------------------

Schedule A		(C) Depreciation Adjustment	(D) Other Adjustments	(E) Total Adjustment (Column C + Column D)
Schedule A				

Total Schedule A Depreciation Adjustment (Sum of Column E)

Section 179 Adjustment

Total Current Year Federal Section 179 Expense	
Maximum Allowable Per State Law	25,000.
Total Federal/State Section 179 Expense Adjustment	
Section 179 adjustment attributable to Schedule A Not Subject to 2% Limitation	
Section 179 adjustment attributable to Schedule A Depreciation Subject to 2% Limitation	
Section 179 adjustment included in Adjusted Gross Income	

Total Federal/State Depreciation Adjustment

Depreciation Adjustment Included in Adjusted Gross Income	
Depreciation Adjustment Included in Schedule A Not Subject to 2% Limitation	
Depreciation Adjustment Included in Schedule A Subject to 2% Limitation	

Tax Summary
► Keep for your records

2019

Name(s)

james W ziegan

Federal Adjusted Gross Income	23,731.
Ohio Adjustments	
Ohio Adjusted Gross Income	23,731.
Personal / Dependent Exemptions	2,350.
Ohio Taxable Income	21,381.
Tax before Credits	0.
Total Nonrefundable Credits	20.
Total Ohio Income Tax	0.
ES Underpayment Interest	
Ohio Use Tax	
Total Ohio Tax	0.
Total Payments / Refundable Credits	431.
Late Filing Penalty / Interest	
Amount Due	
Amount Overpaid	431.
Amount Applied to Estimated Taxes	
Contributions	
Refund	431.

Smart Worksheets from your 2019 Ohio Tax Return

SMART WORKSHEET FOR: Form 1040 1-2: Individual Income Tax Return, pages 1-2

Modified Adjusted Gross Income Less Exemptions Smart Worksheet	
Your personal exemption amount and eligibility for certain credits is based on your "modified adjusted gross income" or "modified adjusted gross income less exemptions"	
a Enter your Ohio adjusted gross income (Ohio IT 1040, line 3)	<u>23731</u>
b Enter your business income deduction (Ohio Schedule A, line 11)	<u> </u>
c Modified adjusted gross income (line a plus line b)	<u>23731</u>
d Enter your exemption amount (Ohio IT 1040, line 4)	<u>2350</u>
e Modified adjusted gross income less exemptions (line c minus line d)	<u>21381</u>

SMART WORKSHEET FOR: Form 1040 1-2: Individual Income Tax Return, pages 1-2

Form IT 1040, Tax Smart Worksheet	
<input type="checkbox"/>	Use tax table 1 only (for less than \$100,000 taxable income on line 7a)
<input type="checkbox"/>	Use tax table 2 only
a Tax from tax table 1 (if line 7a is less than \$100,000 only)	<u>0.</u>
b Tax from tax table 2	<u>0.</u>
c Smaller of line a and line b	<u>0.</u>

SMART WORKSHEET FOR: Ohio Schedule of Credits

Ohio Adoption Credit Smart Worksheet for 2019 and 5 Year Carryforward

Amount of credit for each minor (under 18 years) child legally adopted shall equal greater:

1. \$1,500, **or**

2. The amount of expenses to legally adopt the child, not to exceed \$10,000. See Ohio Revised Code section 3107.055, division (C).

Child's Name	Expenses

Number of children adopted in 2019

Ohio adoption credit carryover from 2014 (5 year carryforward)

Ohio adoption credit carryover from 2015 (5 year carryforward)

Ohio adoption credit carryover from 2016 (5 year carryforward)

Ohio adoption credit carryover from 2017 (5 year carryforward)

Ohio adoption credit carryover from 2018 (5 year carryforward)

Total adoption credit available

Total adoption credit claimed in 2019

2015 Ohio adoption credit carryforward to next year (5 year carryforward)

2016 Ohio adoption credit carryforward to next year (5 year carryforward)

2017 Ohio adoption credit carryforward to next year (5 year carryforward)

2018 Ohio adoption credit carryforward to next year (5 year carryforward)

2019 Ohio adoption credit carryforward to next year (5 year carryforward)

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 james W		Last name ziegan	Your social security number N/A
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. 3408 Warren Rd			Apt. no. 1
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Cleveland OH 44111-2033			Presidential Election Campaign 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
Foreign country name		Foreign province/state/county	
If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>			

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):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(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"/>

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.

1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	15,000.	
2a	Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b	
3a	Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
c	Pensions and annuities	4c	d Taxable amount	4d	
5a	Social security benefits	5a	b Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here			6	
7a	Other income from Schedule 1, line 9			7a	9,395.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income			7b	24,395.
8a	Adjustments to income from Schedule 1, line 22			8a	664.
b	Subtract line 8a from line 7b. This is your adjusted gross income			8b	23,731.
9	Standard deduction or itemized deductions (from Schedule A)	9	12,200.		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	1,746.		
11a	Add lines 9 and 10			11a	13,946.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-			11b	9,785.

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	12a	979.	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	979.	
13a	Child tax credit or credit for other 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, enter -0-	14	979.	
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	1,327.	
16	Add lines 14 and 15. This is your total tax	16	2,306.	
17	Federal income tax withheld from Forms W-2 and 1099	17	1,796.	
18	Other payments and refundable credits:			
a	Earned income credit (EIC) No	18a		
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e		
19	Add lines 17 and 18e. These are your total payments	19	1,796.	

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

Refund

Direct deposit?
See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20																					
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a																					
b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
22	Amount of line 20 you want applied to your 2020 estimated tax	22																					

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	510.
24	Estimated tax penalty (see instructions)	24	

Third Party Designee

(Other than paid preparer)

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

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Sign Here

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

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

Your signature	Date	Your occupation sales	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Phone no.	Email address												

Paid Preparer Use Only

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

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

REV 08/20/20 Intuit.cq.cfp.sp

Form **1040** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

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

james W ziegan

Your social security number

N/A

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

☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	9,395.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	9,395.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	664.
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	664.

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

REV 08/20/20 Intuit.cpf.sp

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 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **02**

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

james W ziegan

Your social security number

N/A

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	1,327.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	1,327.

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

REV 08/20/20 Intuit.cj.cfp.sp

Schedule 2 (Form 1040 or 1040-SR) 2019

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/15/2021**

2021 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2021 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

514.

REV 03/01/21 INTUIT.CG.CFP.SP

1555

N/A JAMES ZIEGAN

3408 WARREN RD APT 1
CLEVELAND OH 44111-2033

INTERNAL REVENUE SERVICE
PO BOX 802502
CINCINNATI OH 45280-2502

PL ZIEG 30 0 202112 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **06/15/2021**

2021 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2021 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

514.

REV 03/01/21 INTUIT.CG.CFP.SP

1555

N/A JAMES ZIEGAN

3408 WARREN RD APT 1
CLEVELAND OH 44111-2033

INTERNAL REVENUE SERVICE
PO BOX 802502
CINCINNATI OH 45280-2502

PL ZIEG 30 0 202112 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **09/15/2021**

2021 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2021 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order.....▶

514.

REV 03/01/21 INTUIT.CG.CFP.SP

1555

N/A JAMES ZIEGAN

3408 WARREN RD APT 1
CLEVELAND OH 44111-2033

INTERNAL REVENUE SERVICE
PO BOX 802502
CINCINNATI OH 45280-2502

PL ZIEG 30 0 202112 430

----- ▼ Detach Here and Mail With Your Payment ▼ -----

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **01/18/2022**

2021 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and '2021 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order..... ▶

514.

REV 03/01/21 INTUIT.CG.CFP.SP

1555

N/A JAMES ZIEGAN

3408 WARREN RD APT 1
CLEVELAND OH 44111-2033

INTERNAL REVENUE SERVICE
PO BOX 802502
CINCINNATI OH 45280-2502

PL ZIEG 30 0 202112 430

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

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

Your first name and middle initial James		Last name Ziegan		Your social security number N/A	
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. 3408 Warren Rd				Apt. no. 1	
City, town, or post office. If you have a foreign address, also complete spaces below. Cleveland			State OH	ZIP code 441112033	
Foreign country name		Foreign province/state/county		Foreign postal code	
Presidential Election Campaign 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					

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

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

Age/Blindness **You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1		
	2a	Tax-exempt interest	2a	b Taxable interest	2b	
	3a	Qualified dividends	3a	b Ordinary dividends	3b	
	4a	IRA distributions	4a	b Taxable amount	4b	
Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <i>Standard Deduction</i> , see instructions.	5a	Pensions and annuities	5a	b Taxable amount	5b	
	6a	Social security benefits	6a	b Taxable amount	6b	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>			7	
	8	Other income from Schedule 1, line 9			8	39,194.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶			9	39,194.
	10	Adjustments to income:				
	a	From Schedule 1, line 22	10a	1,534.		
	b	Charitable contributions if you take the standard deduction. See instructions			10b	
	c	Add lines 10a and 10b. These are your total adjustments to income ▶			10c	1,534.
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶			11	37,660.
12	Standard deduction or itemized deductions (from Schedule A)			12	12,400.	
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A			13	4,036.	
14	Add lines 12 and 13			14	16,436.	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-			15	21,224.	

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	2,350.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	2,350.
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	2,350.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	3,068.
24	Add lines 22 and 23. This is your total tax	24	5,418.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	1,722.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	1,722.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) No	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	1,640.
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1,640.
33	Add lines 25d, 26, and 32. These are your total payments	33	3,362.

RefundDirect deposit?
See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34																			
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a																			
b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings								
X	X	X	X	X	X	X	X	X	X												
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
36	Amount of line 34 you want applied to your 2021 estimated tax	36																			

Amount You Owe

For details on how to pay, see instructions.

37	Subtract line 33 from line 24. This is the amount you owe now	37	2,085.
38	Estimated tax penalty (see instructions)	38	29.

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes**. Complete below. ☒ **No**

Designee's name	Phone no.	Personal identification number (PIN)										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

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 President	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Phone no.	Email address												

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name Self-Prepared	Firm's address			Phone no.
				Firm's EIN

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

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

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

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

James Ziegan

Your social security number

N/A

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	21,713.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	17,481.
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	39,194.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	1,534.
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	1,534.

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

BAA

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Schedule 1 (Form 1040) 2020

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
James Ziegan

Your social security number
N/A

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	3,068.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 .	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)_____	8	
9	Section 965 net tax liability installment from Form 965-A . . .	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	3,068.

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

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Schedule 2 (Form 1040) 2020

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
James Ziegan

Your social security number
N/A

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962	8	
9	Amount paid with request for extension to file (see instructions)	9	
10	Excess social security and tier 1 RRTA tax withheld	10	
11	Credit for federal tax on fuels. Attach Form 4136	11	
12	Other payments or refundable credits:		
a	Form 2439	12a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b	770.
c	Health coverage tax credit from Form 8885	12c	
d	Other: _____	12d	
e	Deferral for certain Schedule H or SE filers (see instructions)	12e	870.
f	Add lines 12a through 12e	12f	1,640.
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	1,640.

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

BAA

REV 03/01/21 Intuit.ccg.cfp.sp

Schedule 3 (Form 1040) 2020

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 for instructions and the latest information.

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **09**

Name of proprietor James Ziegan		Social security number (SSN) N/A
A Principal business or profession, including product or service (see instructions) Energy Consulting	B Enter code from instructions ► 5 4 1 6 0 0	
C Business name. If no separate business name, leave blank. Ohio Energy Management	D Employer ID number (EIN) (see instr.) 8 3 4 4 6 6 1 6 0	
E Business address (including suite or room no.) ► 3408 Warren Rd, Apt. 1 City, town or post office, state, and ZIP code Cleveland, OH 44111-2033		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2020, check here <input type="checkbox"/>		
I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Form(s) 1099? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	72,377.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	72,377.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	72,377.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	72,377.

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

8 Advertising	8	10,121.	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions).	9	10,974.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	4,000.	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	17,450.	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	1,100.	23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	1,587.
b Other	16b		b Deductible meals (see instructions)	24b	2,700.
17 Legal and professional services	17		25 Utilities	25	2,160.
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		50,092.		
29 Tentative profit or (loss). Subtract line 28 from line 7	29		22,285.		
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: 540 and (b) the part of your home used for business: 200 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		572.		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31		21,713.		
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

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

33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

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.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶ 12/05/2019

44 Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:

a Business	17,300	b Commuting (see instructions)		c Other	4,250
-------------------	--------	---------------------------------------	--	----------------	-------

45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☒ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

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

[illegible]

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2020
Attachment
Sequence No. **17**

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

James Ziegan

Social security number of person
with self-employment income ► N/A

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and 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 ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

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 **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 21,713.

3 Combine lines 1a, 1b, and 2 **3** 21,713.

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 20,052.

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 20,052.

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b** 0.

6 Add lines 4c and 5b **6** 20,052.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020 **7** 137,700

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11 **8a**

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 137,700.

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 2,486.

11 Multiply line 6 by 2.9% (0.029) **11** 582.

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** 3,068.

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** **13** 1,534.

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 \$8,460, **or (b)** your net farm profits² were less than \$6,107.

14 Maximum income for optional methods **14** 5,640

15 Enter the **smaller** of: two-thirds (²/₃) of gross farm income¹ (not less than zero) **or** \$5,640. Also, include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$6,107 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.

16 Subtract line 15 from line 14 **16**

17 Enter the **smaller** of: two-thirds (²/₃) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above **17**

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

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

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.

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

Part III Maximum Deferral of Self-Employment Tax Payments

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 . . .	18	15,197.
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 . . .	19	14,034.
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 . . .	20	
21	Combine lines 19 and 20 . . .	21	14,034.
If line 5b is zero, skip line 22 and enter -0- on line 23.			
22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 . . .	22	
23	Multiply line 22 by 92.35% (0.9235) . . .	23	0.
24	Add lines 21 and 23 . . .	24	14,034.
25	Enter the smaller of line 9 or line 24 . . .	25	14,034.
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) . . .	26	870.

BAA

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Schedule SE (Form 1040) 2020

**Qualified Business Income Deduction
Simplified Computation**

► Attach to your tax return.

► Go to www.irs.gov/Form8995 for instructions and the latest information.**2020**Attachment
Sequence No. **55**

Name(s) shown on return

James Ziegan

Your taxpayer identification number

N/A

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Ohio Energy Management	N/A	20,179.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	20,179.	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	20,179.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		4,036.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		4,036.
11	Taxable income before qualified business income deduction	11	25,260.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	25,260.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		5,052.
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ►	15		4,036.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(0.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)	

Name(s) of Proprietor(s) <u>James Ziegan</u>	Your SSN <u>N/A</u>
Business name <u>Energy Consulting</u> <u>Ohio Energy Management Office</u>	

Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1 Area used exclusively for daycare	1	
2 Total area of home.	2	
3 Business % for area used exclusively for daycare. Divide Line 1 by line 2	3	
4 Area used only partly for daycare	4	
5 Divide line 4 by line 2	5	
6 Multiply days used for daycare during year by hours used per day	6	
7 Total hours available for use during the year (366 x 24 hours).	7	
8 Divide line 6 by line 7. Enter result as a decimal amount. Carries to Simple Worksheet, line E	8	
9 Business % for area used only partly for daycare. Multiply line 8 by line 5	9	
10 Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7 . . .	10	

Part II – Calculation of Business Income Limit for Form 8829, Line 8 or Simple Method, line A

Calculation of business income limit when part of gross income is from a place of business other than this home office:

1 Gross income from Schedule C, line 7	1	72,377.
2 Percent of gross income from business use of home reported on Schedule C	2	70.00 %
3 Gross income from business use of home. Multiply line 1 by line 2	3	50,664.
4 Gain from business use of your home shown on Schedule D or Form 4797	4	
5 Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5	50,664.
6 Total expenses from Schedule C, line 28.	6	50,092.
7 If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i>	7	
8 Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i>	8	
9 Line 5 less lines 6 or 7, and 8. Carries to Form 8829, ln 8 or Simple Wks, ln A .	9	572.

Part III – Calculation of Line 42

1 Depreciation attributable to business use of home	1	
2 Depreciation for additions and improvements attributable to business use of home	2	
3 Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 42.	3	

**Credits for Sick Leave and Family Leave
for Certain Self-Employed Individuals**

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

▶ Go to www.irs.gov/Form7202 for instructions and the latest information.

OMB No. 1545-0074

2020Attachment
Sequence No. **202**

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

James Ziegen

Social security number of person with
self-employment income

N/A

Part I Credit for Sick Leave for Certain Self-Employed Individuals

1	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions	1	120
2	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Do not include days you included in line 1.) See instructions	2	
3	If you are filing a fiscal year return, see instructions; otherwise enter 10	3	10
4	Enter the smaller of line 1 or line 3	4	10
5	Subtract line 4 from line 3	5	0
6	Enter the smaller of line 2 or line 5	6	0
7	Net earnings from self-employment (see instructions)	7	20,052.
8	Divide line 7 by 260 (round to nearest whole number)	8	77.
9	Enter the smaller of line 8 or \$511	9	77.
10	Multiply line 4 by line 9	10	770.
11	Multiply line 8 by 67% (0.67)	11	52.
12	Enter the smaller of line 11 or \$200	12	52.
13	Multiply line 6 by line 12	13	0.
14	Add lines 10 and 13	14	770.
15	Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer (see instructions)	15	
16	Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer (see instructions)	16	
If line 15 and line 16 are both zero, skip to line 24 and enter the amount from line 14.			
17	Add line 13 and line 16	17	0.
18	Enter the smaller of line 17 or \$2,000	18	0.
19	Subtract line 18 from line 17	19	0.
20	Add lines 10, 15, and 18	20	770.
21	Enter the smaller of line 20 or \$5,110	21	770.
22	Subtract line 21 from line 20	22	0.
23	Add line 19 and line 22	23	0.
24	Subtract line 23 from line 14. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 12b	24	770.

Part II Credit for Family Leave for Certain Self-Employed Individuals

25	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter. (Do not enter more than 50 days.) See instructions	25	
26	Net earnings from self-employment (see instructions)	26	20,052.
27	Divide line 26 by 260 (round to nearest whole number)	27	77.
28	Multiply line 27 by 67% (0.67)	28	52.
29	Enter the smaller of line 28 or \$200	29	52.
30	Multiply line 25 by line 29	30	
31	Amount of qualified family leave wages you received from an employer (see instructions).	31	
If line 31 is zero, skip to line 35 and enter the amount from line 30.			
32	Add line 30 and line 31	32	
33	Enter the smaller of line 32 or \$10,000	33	0.
34	Subtract line 33 from line 32	34	0.
35	Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 12b	35	

Section 1.263(a)-1(f)

▶ Attach to your income tax return

Name(s) Shown on Return

James Ziegen

Identification Number

Tax Year: 2020**Section 1.263(a)-1(f)**
De Minimis Safe Harbor Election

The taxpayer elects to make the de minimis safe harbor election under the Regulation 1.263(a)-1(f)

Name:

James Ziegen

Address:

3408 Warren Rd, Cleveland OH 441112033

Identification Number:

N/A

**2020 Ohio IT 1040**
Individual Income Tax Return
Use only black ink/UPPERCASE letters.

20000133 Sequence No. 1

03 05 21

Check here if this is an **amended** return. Include the Ohio IT RE.
Do **NOT** include a copy of the previously filed return.

Check here if claiming an NOL carryback. Include Schedule IT NOL.

Primary taxpayer's SSN (required)

▶▶ If deceased

Spouse's SSN (if filing jointly)

▶▶ If deceased

School district #
(see instructions).First name
JAMES

check box

M.I. Last name
ZIEGAN

check box

SD# ▶▶ 1809

Spouse's first name (only if married filing jointly)

M.I. Last name

Address line 1 (number and street) or P.O. Box

3408 WARREN RD

Address line 2 (apartment number, suite number, etc.)

APT 1

City

CLEVELAND

State

OH

ZIP code

44111

Ohio county (first four letters)

CUYA

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

Residency Status – Check only one for primary☒ Resident Part-year resident Nonresident ▶▶
Indicate state

Check only one for spouse (if married filing jointly)

Resident Part-year resident Nonresident ▶▶
Indicate state**Filing Status** – Check one (as reported on federal income tax return)☒ Single, head of household or qualifying widow(er)

Married filing jointly

Spouse's SSN

Married filing separately

Ohio Nonresident Statement – See instructions for required criteria

Primary meets the five criteria for irrefutable presumption as nonresident.

Spouse meets the five criteria for irrefutable presumption as nonresident.

Check here if you filed the federal extension form 4868.

Check here if someone else is able to claim you (or your spouse if joint return) as a dependent.

Do not staple or paper clip.

1. **Federal adjusted gross income** (federal 1040 and 1040-SR, line 11). Include page 1 of your federal return if the amount is zero or negative. Place a "-" in the box at the right if the amount is less than zero..... 1. 37660 00

2a. Additions – Ohio Schedule A, line 10 (**INCLUDE SCHEDULE**)..... 2a. 00

2b. Deductions – Ohio Schedule A, line 39 (**INCLUDE SCHEDULE**)..... 2b. 21713 00

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b). Place a "-" in the box at the right if the amount is less than zero..... 3. 15947 00

4. Exemption amount (**INCLUDE SCHEDULE J** if claiming dependents)..... 4. 2400 00
Number of exemptions including you and your spouse/dependents, if applicable: 1

5. Ohio income tax base (line 3 minus line 4; if less than zero, enter zero)..... 5. 13547 00

6. Taxable business income – Ohio Schedule IT BUS, line 13 (**INCLUDE SCHEDULE**)..... 6. 0 00

7. Line 5 minus line 6 (if less than zero, enter zero)..... 7. 13547 00



MM-DD-YY

Code

03/05/2021 10:00 PM



SSN

7a. Amount from line 7 on page 1	7a.	13547	00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	0	00
8b. Business income tax liability – Ohio Schedule IT BUS, line 14 (INCLUDE SCHEDULE)	8b.	0	00
8c. Income tax liability before credits (line 8a plus line 8b)	8c.	0	00
9. Ohio nonrefundable credits – Ohio Schedule of Credits, line 34 (INCLUDE SCHEDULE)	9.	0	00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than zero, enter zero).....	10.	0	00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.		00
12. Use tax due on internet, mail order or other out-of-state purchases (see instructions)	12.		00
13. Total Ohio tax liability before withholding or estimated payments (add lines 10, 11 and 12).....	13.	0	00
14. Ohio income tax withheld – Schedule of Ohio Withholding, part A, line 1 (INCLUDE SCHEDULE)	14.		00
15. Estimated and extension payments (from Ohio IT 1040ES and IT 40P), and credit carryforward from last year's return	15.		00
16. Refundable credits – Ohio Schedule of Credits, line 40 (INCLUDE SCHEDULE)	16.		00
17. Amended return only – amount previously paid with original and/or amended return	17.		00
18. Total Ohio tax payments (add lines 14, 15, 16 and 17).....	18.		00
19. Amended return only – overpayment previously requested on original and/or amended return.....	19.		00
20. Line 18 minus line 19. Place a "-" in the box at the right if the amount is less than zero.....	20.		00
<u>If line 20 is MORE THAN line 13, skip to line 24. OTHERWISE, continue to line 21.</u>			
21. Tax liability (line 13 minus line 20). If line 20 is negative, ignore the "-" and add line 20 to line 13.....	21.	0	00
22. Interest due on late payment of tax (see instructions)	22.		00
23. TOTAL AMOUNT DUE (line 21 plus line 22). Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State"	23.	0	00
24. Overpayment (line 20 minus line 13)	24.		00
25. Original return only – amount of line 24 to be credited toward next year's income tax liability.....	25.		00
26. Original return only – amount of line 24 to be donated:			
a. Ohio History Fund	b. State nature preserves	c. Breast/Cervical Cancer	
00	00	00	
d. Wishes for Sick Children	e. Wildlife species	f. Military injury relief	Total 26g.
00	00	00	00
27. REFUND (line 24 minus lines 25 and 26g).....	YOUR REFUND ▶ 27.		00

Sign Here (required): I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Primary signature _____ Phone number (440) 610-2859

Spouse's signature _____ Date (MM/DD/YY) _____

Check here to authorize your preparer to discuss this return with the Department.

Preparer's printed name **SELF-PREPARED** Phone number

Preparer's TIN (PTIN) P

If your refund is \$1.00 or less, no refund will be issued.
If you owe \$1.00 or less, no payment is necessary.

NO Payment Included – Mail to:

Ohio Department of Taxation
P.O. Box 2679
Columbus, OH 43270-2679

Payment Included – Mail to:

Payment included – Mail to:
Ohio Department of Taxation
P.O. Box 2057
Columbus, OH 43270-2057



0033
Department of
Taxation

2020 Ohio Schedule A
Income Adjustments
Use only black ink/UPPERCASE letters.



20000333

Primary taxpayer's SSN

03 05 21

Sequence No. 3

Additions

(Add the following if not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends.....	1.	00
2. Certain Ohio pass-through entity taxes paid	2.	00
3. Ohio 529 plan funds used for non-qualified expenses	3.	00
4. Losses from sale or disposition of Ohio public obligations.....	4.	00
5. Nonmedical withdrawals from a medical savings account	5.	00
6. Reimbursement of expenses previously deducted on an Ohio income tax return	6.	00

Federal

7. Internal Revenue Code 168(k) and 179 depreciation expense addback	7.	00
8. Exempt federal interest and dividends subject to state taxation	8.	00
9. Federal conformity additions	9.	00
10. Total additions (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a	10.	00

Deductions

(Deduct the following if included on Ohio IT 1040, line 1)

11. Business income deduction – Ohio Schedule IT BUS, line 11	11.	21713 00
12. Employee compensation earned in Ohio by residents of neighboring states.....	12.	00
13. Taxable refunds, credits, or offsets of state and local income taxes (federal 1040, Schedule 1, line 1) ..	13.	00
14. Taxable Social Security benefits (federal 1040 and 1040-SR, line 6b)	14.	00
15. Certain railroad retirement benefits	15.	00
16. Interest income from Ohio public obligations and purchase obligations; gains from the disposition of Ohio public obligations; or income from a transfer agreement.....	16.	00
17. Amounts contributed to an Ohio county's individual development account program	17.	00
18. Amounts contributed to STABLE account: Ohio's ABLE plan	18.	00
19. Income earned in Ohio by a qualifying out-of-state business or employee for disaster work conducted during a disaster response period	19.	00

Federal

20. Federal interest and dividends exempt from state taxation.....	20.	00
21. Deduction of prior year 168(k) and 179 depreciation addbacks.....	21.	00
22. Refund or reimbursements from the federal 1040, Schedule 1, line 8 for federal itemized deductions claimed on a prior year return.....	22.	00

2020 Ohio Schedule A

Income Adjustments

Primary taxpayer's SSN



20000433 Sequence No. 4

23. Repayment of income reported in a prior year	23.	00
24. Wage expense not deducted based on the federal work opportunity tax credit	24.	00
25. Federal conformity deductions	25.	00

Uniformed Services

26. Military pay received by Ohio residents while stationed outside Ohio.....	26.	00
27. Compensation earned by nonresident military servicemembers and their civilian spouses	27.	00
28. Uniformed services retirement income.....	28.	00
29. Military injury relief fund grants and veteran's disability severance payments	29.	00
30. Certain Ohio National Guard reimbursements and benefits.....	30.	00

Education

31. Amounts contributed to Ohio CollegeAdvantage: Ohio's 529 Plan	31.	00
32. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board	32.	00
33. Ohio educator expenses in excess of federal deduction.....	33.	00

Medical

34. Disability benefits	34.	00
35. Survivor benefits.....	35.	00
36. Unreimbursed medical and health care expenses (see instructions for worksheet; include a copy)	36.	00
37. Medical savings account contributions/earnings (see instructions for worksheet; include a copy)	37.	00
38. Qualified organ donor expenses	38.	00
39. Total deductions (add lines 11 through 38 ONLY). Enter here and on Ohio IT 1040, line 2b.....	39.	21713 00



Department of
Taxation

0033

2020 Ohio Schedule IT BUS

Business Income

Use only black ink/UPPERCASE letters.

Primary taxpayer's SSN



20260133

Sequence No. 5

03 05 21

Enter all business income that you (and your spouse, if filing jointly) received during the tax year on this schedule. Enter only those amounts that are included in your federal adjusted gross income. **Only one IT BUS should be used for each return filed.** See R.C. 5747.01(B).

Part 1 – Business Income From IRS Schedules

Note: Do not include amounts listed on the IRS schedules below that are nonbusiness income.

See R.C. 5747.01(C). If the amount on a line is negative, place a "-" in the box provided.

1. Schedule B – Interest and Ordinary Dividends	1.	00
2. Schedule C – Profit or Loss From Business (Sole Proprietorship).....	2.	21713 00
3. Schedule D – Capital Gains and Losses.....	3.	00
4. Schedule E – Supplemental Income and Loss.....	4.	00
5. Guaranteed payments or compensation from a pass-through entity to a 20% or greater direct or indirect owner	5.	00
6. Schedule F – Profit or Loss From Farming	6.	00
7. Other business income or loss not reported above (e.g. form 4797 amounts)	7.	00
8. Total business income (add lines 1 through 7).....	8.	21713 00

Part 2 – Business Income Deduction

9. Enter the lesser of line 8 above or Ohio IT 1040, line 1. If less than zero, enter zero; stop here and do not complete Part 3	9.	21713 00
10. Enter \$250,000 if filing status is single or married filing jointly; OR Enter \$125,000 if filing status is married filing separately	10.	250000 00
11. Enter the lesser of line 9 or line 10. Enter here and on Ohio Schedule A, line 11.....	11.	21713 00

Part 3 – Taxable Business Income

Note: If Ohio IT 1040, line 5 is zero, do **not** complete Part 3.

12. Line 9 minus line 11	12.	0 00
13. Taxable business income (enter the lesser of line 12 above or Ohio IT 1040, line 5). Enter here and on Ohio IT 1040, line 6	13.	0 00
14. Business income tax liability – multiply line 13 by 3% (.03). Enter here and on Ohio IT 1040, line 8b.....	14.	0 00



2020 Ohio Schedule IT BUS

Business Income



20260233

Primary taxpayer's SSN

N/A

Sequence No. 6

Part 4 – Business Sources

List all sources of business income, with Ohio sources listed first. Also separately list your, and your spouse's if filing jointly, ownership percentage (if any) in the spaces provided. You must enter the 6-digit NAICS code of the business, found at naics.com/search. If necessary, complete additional copies of this page and include with your return.

1. FEIN / SSN	Primary ownership		Spouse's ownership		6-digit NAICS code
834466160	100.00	%		%	758748

Business name

OHIO ENERGY MANAGEMENT

2. FEIN / SSN	Primary ownership		Spouse's ownership		6-digit NAICS code
		%		%	

Business name

3. FEIN / SSN	Primary ownership		Spouse's ownership		6-digit NAICS code
		%		%	

Business name

4. FEIN / SSN	Primary ownership		Spouse's ownership		6-digit NAICS code
		%		%	

Business name

5. FEIN / SSN	Primary ownership		Spouse's ownership		6-digit NAICS code
		%		%	

Business name

6. FEIN / SSN	Primary ownership		Spouse's ownership		6-digit NAICS code
		%		%	

Business name

7. FEIN / SSN	Primary ownership		Spouse's ownership		6-digit NAICS code
		%		%	

Business name

8. FEIN / SSN	Primary ownership		Spouse's ownership		6-digit NAICS code
		%		%	

Business name

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

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

Your first name and middle initial James		Last name Ziegan		Your social security number N/A	
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. 3408 Warren Rd				Apt. no. 1	
City, town, or post office. If you have a foreign address, also complete spaces below. Cleveland			State OH	ZIP code 441112033	
Foreign country name		Foreign province/state/county		Foreign postal code	
Presidential Election Campaign 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					

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

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

Age/Blindness **You:** ☐ Were born before January 2, 1956 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	
	2a	Tax-exempt interest	2a	b Taxable interest	2b
	3a	Qualified dividends	3a	b Ordinary dividends	3b
	4a	IRA distributions	4a	b Taxable amount	4b
	5a	Pensions and annuities	5a	b Taxable amount	5b
	6a	Social security benefits	6a	b Taxable amount	6b
Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under <i>Standard Deduction</i> , see instructions.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		7	
	8	Other income from Schedule 1, line 9		8	39,194.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶		9	39,194.
	10	Adjustments to income:			
	a	From Schedule 1, line 22	10a	1,534.	
	b	Charitable contributions if you take the standard deduction. See instructions	10b		
	c	Add lines 10a and 10b. These are your total adjustments to income ▶	10c	1,534.	
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶		11	37,660.
	12	Standard deduction or itemized deductions (from Schedule A)		12	12,400.
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A		13	4,036.	
14	Add lines 12 and 13		14	16,436.	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15	21,224.	

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	2,350.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	2,350.
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	2,350.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	3,068.
24	Add lines 22 and 23. This is your total tax	24	5,418.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	1,722.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	1,722.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) No	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	1,640.
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	1,640.
33	Add lines 25d, 26, and 32. These are your total payments	33	3,362.

RefundDirect deposit?
See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34																			
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a																			
b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings								
X	X	X	X	X	X	X	X	X	X												
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
36	Amount of line 34 you want applied to your 2021 estimated tax	36																			

Amount You OweFor details on
how to pay, see
instructions.

37	Subtract line 33 from line 24. This is the amount you owe now	37	2,085.
38	Estimated tax penalty (see instructions)	38	29.

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes**. Complete below. ☒ **No**

Designee's name	Phone no.	Personal identification number (PIN)										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Sign Here

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

Your signature _____ Date _____	Your occupation President Date _____	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Spouse's signature. If a joint return, both must sign. _____ Date _____	Spouse's occupation _____ Date _____	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Phone no.	Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name Self-Prepared				
Firm's address			Phone no.	Firm's EIN

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

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

James Ziegan

Your social security number

N/A

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	21,713.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	17,481.
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	39,194.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	1,534.
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	1,534.

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

BAA

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Schedule 1 (Form 1040) 2020

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
James Ziegan

Your social security number
N/A

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	3,068.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 .	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)_____	8	
9	Section 965 net tax liability installment from Form 965-A . . .	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	3,068.

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

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Schedule 2 (Form 1040) 2020

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
James Ziegan

Your social security number
N/A

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962	8	
9	Amount paid with request for extension to file (see instructions)	9	
10	Excess social security and tier 1 RRTA tax withheld	10	
11	Credit for federal tax on fuels. Attach Form 4136	11	
12	Other payments or refundable credits:		
a	Form 2439	12a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b	770.
c	Health coverage tax credit from Form 8885	12c	
d	Other: _____	12d	
e	Deferral for certain Schedule H or SE filers (see instructions)	12e	870.
f	Add lines 12a through 12e	12f	1,640.
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	1,640.

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

BAA

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Schedule 3 (Form 1040) 2020

C-3 Forecasted financial statements

P&L	2022	2023	2024			
Revenues	\$258,912	\$578,000	\$1,230,000			
Cost of Goods	0	0	0			
Gross Profit	\$258,912	\$578,000	\$1,230,000			
Lease Rental	-12,000	-12,000	-12,000			
Contracting Costs	-67,000	-124,000	-248,000			
SG&A	-8,000	-16,000	-32,000			
Subsidies	0	0	0			
Other operating expenses	0	0	0			
EBITDA	171,912	426,000	938,000			
D&A	0	0	0			
Operating Income	171,912	426,000	938,000			
Financial Income	0	0	0			
Financial expenses	0	0	0			
Profit (loss) on disposal	0	0	0			
Exceptional Income	0	0	0			
Exceptional expenses	0	0	0			
Profit before tax	171,912	426,000	938,000			
Tax	-34,200	-82,800	-191,200			
Net Income	137,712	343,200	746,800			

C-4 Credit Rating

"Not Rated"

C-5 Credit Report

"This does not apply"

C-8 Corporate Structure

Stand alone entity with no affiliate or subsidiary companies

C-9 Financial Arrangements

Does not apply

D1 Operations

Ohio Energy Management will source rates from 10-12 retail electric suppliers on a reverse auction structure to provide retail customers the lowest possible price based on current market price. We will put the customer first and advise on the rate structure that best fits their needs.

D-2 Operations Expertise and Key Technical Personnel

Applicant President James Ziegan has worked for and with deregulated energy suppliers his entire professional career, starting as a door to door natural gas salesman in 2008 at the age of 18. He began selling commercially at the age of 20 for Volunteer Energy Services where he amassed 130 commercial customers and since then has worked as a consultant across the industry as the President of Ohio Energy Management. In addition James Ziegan has implemented and managed full scale energy efficiency solutions for many Ohio Companies using an energy supplier based funding solution.

Key Vendor Personnel

Name: Joseph Hudak
Company: Constellation Energy
Phone: 412-855-6674
Email: joseph.hudak@constellation.com

Name: Chris Carlson
Company: Harrington Electric Co
Phone: 216-854-0349
Email: ccarlson@harringtonelectric.com

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

4/11/2022 12:42:18 PM

in

Case No(s). 22-0336-EL-AGG

Summary: Application Ohio Energy Management CRES App electronically filed by Mr. James William Ziegan on behalf of Ziegan, James William Mr. and Ohio energy management llc and Mr. James William Ziegan