

Form 1040	Department of the Treasury—Internal Revenue Service (99)	2018	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
Filing status: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)				
Your first name and initial CHANG JI		Last name TANG		Your social security number 064-82-6346
Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind				
If joint return, spouse's first name and initial EN FANG		Last name TANG		Spouse's social security number 122-98-8922
Spouse standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> Full-year health care coverage or exempt (see instr.)		<input type="checkbox"/> Spouse is blind <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien		
Home address (number and street). If you have a P.O. box, see instructions. 2530 EUTAW RD			Apt. no.	Presidential Election Campaign (see instr.) <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. HOLLY HILL SC 29059				If more than four dependents, see instr. and <input checked="" type="checkbox"/> here u <input type="checkbox"/>
Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.)
(1) First name JACK	Last name NI	128-90-2664	GRANDCHILD	Child tax credit <input type="checkbox"/> Credit for other dependents <input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Joint return? See instructions. Keep a copy for your records.	Your signature KATHERINE ZHENG		Date	Your occupation
	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation
				If the IRS sent you an Identity Protection PIN, enter it here (see instr.) <input type="checkbox"/>
				If the IRS sent you an Identity Protection PIN, enter it here (see instr.) <input type="checkbox"/>
Preparer's name KATHERINE ZHENG		Preparer's signature KATHERINE ZHENG		PTIN P01642666
Firm's name u ZHENZHONG ACCOUNTING USA LLC		Firm's EIN 02-0642725		Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's address u 112 BOWERY 1FL NEW YORK NY 10013		Phone no. 212-334-5169		
Paid Preparer Use Only				
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.				
Form 1040 (2018)				

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 IRAs, pensions, and annuities	4a	b Taxable amount	4b
5a Social security benefits	5a	b Taxable amount	5b
6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22		6	27,161
7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise subtract Schedule 1, line 36, from line 6		7	25,242
8 Standard deduction or itemized deductions (from Schedule A)		8	24,000
9 Qualified business income deduction (see instructions)		9	248
10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	994
11 a Tax (see instr.) 99 (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)		11	99
b Add any amount from Schedule 2 and check here u <input type="checkbox"/>		12	99
12 a Child tax credit/credit for other dependents 99	b Add any amount from Schedule 3 and check here u <input type="checkbox"/>	13	0
13 Subtract line 12 from line 11. If zero or less, enter -0-		14	4,533
14 Other taxes. Attach Schedule 4		15	4,533
15 Total tax. Add lines 13 and 14		16	
16 Federal income tax withheld from Forms W-2 and 1099		17	3,321
17 Refundable credits: a EIC (see instr.) 3,321 b Sch 8812 c Form 8863		18	3,321
Add any amount from Schedule 5		19	
18 Add lines 16 and 17. These are your total payments		20a	
19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid		21	1,212
20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here u <input type="checkbox"/>		22	
u b Routing number u c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		23	
u d Account number			
21 Amount of line 19 you want applied to your 2019 estimated tax u 21			
Amount You Owe 22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions u			
23 Estimated tax penalty (see instructions) u 23			

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

Standard Deduction for –

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

Refund

Direct deposit?
See instructions.

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

Form 1040 (2018)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

u Attach to Form 1040.
u Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment
Sequence No. **01**

Name(s) shown on Form 1040

CHANG JI & EN FANG TANG

Your social security number

064-82-6346

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	27,161
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here u <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
21	Other income. List type and amount u	21		
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	27,161
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	1,919
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN u	31a	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Reserved	34	
	35	Reserved	35	
	36	Add lines 23 through 35	36	1,919

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

Schedule 1 (Form 1040) 2018

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

u Attach to Form 1040.

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **04**

Name(s) shown on Form 1040

CHANG JI & EN FANG TANG

Your social security number

064-82-6346

Other Taxes	57	Self-employment tax. Attach Schedule SE	57	3,838
	58	Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	59	
	60a	Household employment taxes. Attach Schedule H	60a	
	60b	b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions)	61	695
	62	Taxes from: a <input type="checkbox"/> 8959 b <input type="checkbox"/> 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
	63	Section 965 net tax liability installment from Form 965-A 63		
	64	Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14	64	4,533

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

Schedule 4 (Form 1040) 2018

SCHEDULE C
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2018

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

u Go to www.irs.gov/ScheduleC for instructions and the latest information.
u Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

EN FANG TANG

Social security number (SSN)

122-98-8922

A Principal business or profession, including product or service (see instructions)

RESTAURANT

B Enter code from instructions

u 722513

C Business name. If no separate business name, leave blank.

OCEAN DRAGON

D Employer ID number (EIN) (see instr.)

82-3686588

E Business address (including suite or room no.) **u 8519 OLD STATE RD. P.O. BOX 1406**

City, town or post office, state, and ZIP code

HOLLY HILL

SC 29059

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) **u**

G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2018, check here

☒ Yes ☐ No

I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☒ No

J If "Yes," did you or will you file required Forms 1099?

☐ Yes ☐ 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 u <input type="checkbox"/>	1	172,376
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	172,376
4 Cost of goods sold (from line 42)	4	70,772
5 Gross profit. Subtract line 4 from line 3	5	101,604
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 u	7	101,604

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		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	12,000
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	429	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	1,100
15 Insurance (other than health)	15	996	23 Taxes and licenses	23	2,945
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	900	25 Utilities	25	11,494
28 Total expenses before expenses for business use of home. Add lines 8 through 27a u	28		26 Wages (less employment credits)	26	33,902
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	10,677
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	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, 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	27,161			
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 12 (or Form 1040NR, 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				
	32b				

☐ All investment is at risk.
☐ Some investment is not at risk.

Part III	Cost of Goods Sold (see instructions)
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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	73,485
----	--------

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	73,485
----	--------

41 Inventory at end of year

41	2,713
----	-------

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4

42	70,772
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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)

44 Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

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.

AUTO & GASOLINE EXPENSE	463
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BANK & CREDIT CARD CHARGES	3,671
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CLEANING EXPENSE	650
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FIRE SAFETY	200
-------------	-----

LAUNDRY	620
---------	-----

.....	320
MENU PRINTING EXPENSE	380

PLANS PRINTING EXPENSE	300
TELEPHONE & CABLE	2,451

TELEPHONE & CABLE	2,451
WATER & SEWER & GARBAGE	2,242

48	Total other expenses. Enter here and on line 27a	48	10,677
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SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

u Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2018

Attachment
Sequence No. **17**

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

EN FANG

TANG

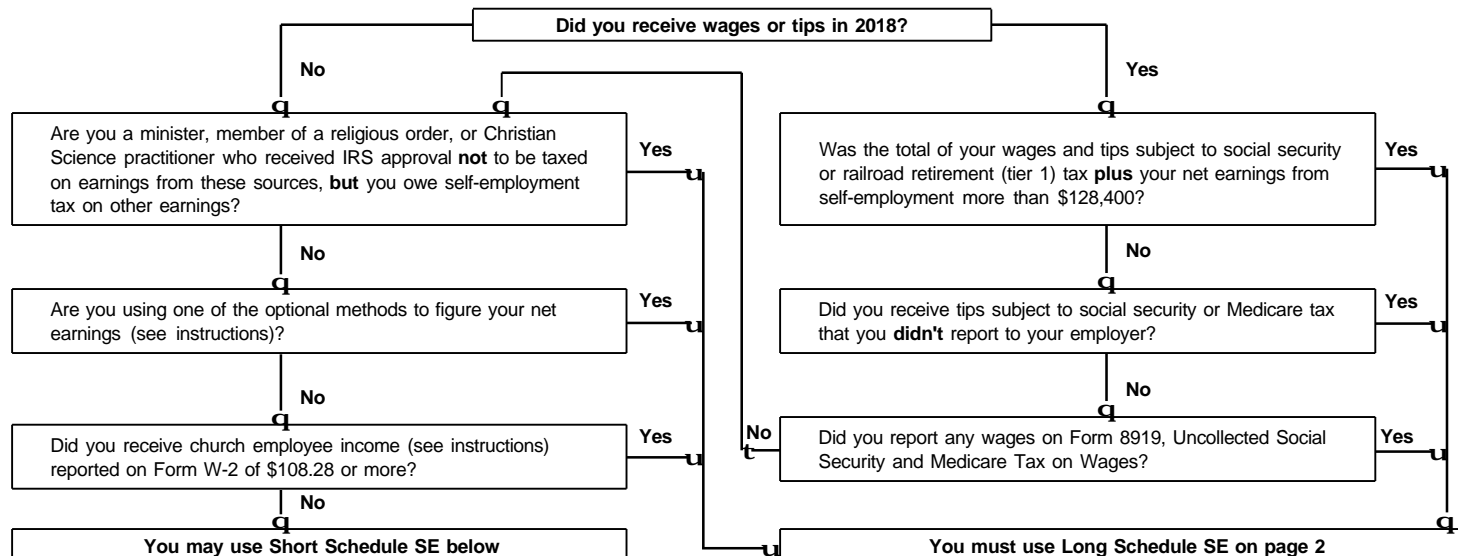
Social security number of person
with **self-employment** income u

122-98-8922

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; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	27,161
3	Combine lines 1a, 1b, and 2	3	27,161
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 u	4	25,083
5	Self-employment tax. If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55	5	3,838
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), line 27, or Form 1040NR, line 27	6	1,919

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

Schedule SE (Form 1040) 2018

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

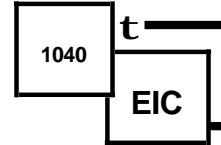
Name(s) shown on return

CHANG JI
EN FANG

TANG
TANG

Earned Income Credit
Qualifying Child Information

- u Complete and attach to Form 1040 only if you have a qualifying child.**
u Go to www.irs.gov/ScheduleEIC for the latest information.



OMB No. 1545-0074

2018

Attachment
Sequence No. **43**

Your social security number

064-82-6346

Before you begin:

- See the instructions for Form 1040, line 17a, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



CAUTION

- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name Last name
JACK
NI

First name Last name

First name Last name

2 Child's SSN

The child must have an SSN as defined in the instructions for Form 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records, showing a live birth.

128-90-2664

Year _____

If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year _____

If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

3 Child's year of birth

Year **2001**
If born after 1999 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

4a Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?

☐ **Yes.** ☐ **No.**
Go to line 5. Go to line 4b.

☐ **Yes.** ☐ **No.**
Go to line 5. Go to line 4b.

☐ **Yes.** ☐ **No.**
Go to line 5. Go to line 4b.

b Was the child permanently and totally disabled during any part of 2018?

☐ **Yes.** ☐ **No.**
Go to line 5. The child is not a qualifying child.

☐ **Yes.** ☐ **No.**
Go to line 5. The child is not a qualifying child.

☐ **Yes.** ☐ **No.**
Go to line 5. The child is not a qualifying child.

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

GRANDCHILD

6 Number of months child lived with you in the United States during 2018

• If the child lived with you for more than half of 2018 but less than 7 months, enter "7".

• If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."

12 months
Do not enter more than 12 months.

_____ months
Do not enter more than 12 months.

_____ months
Do not enter more than 12 months.

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

Schedule EIC (Form 1040) 2018

Name(s) shown on return
CHANG JI & EN FANG TANG

Identifying number
064-82-6346

Business or activity to which this form relates
RESTAURANT

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,000,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	429

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> u		

Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	429
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

RESTAURANT

Schedule C, Line 23 - Taxes and Licenses

Description	Amount
FICA TAX	\$ 2,593
UNEMPLOYMENT INSURANCE TAX	242
HEALTH PERMIT	60
LICENSE	50
TOTAL	\$ 2,945

Federal Asset Report
RESTAURANT

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:										
I	EQUIPMENT	1/01/18	3,000				3,000	7 MO S/L	0	429
	Total Other Depreciation		3,000				3,000		0	429
	Total ACRS and Other Depreciation		3,000				3,000		0	429
	Grand Totals		3,000				3,000		0	429
	Less: Dispositions and Transfers		0				0		0	0
	Less: Start-up/Org Expense		0				0		0	0
	Net Grand Totals		3,000				3,000		0	429

1022



dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 INDIVIDUAL INCOME TAX RETURN

SC1040
(Rev. 10/23/18)
3075

Your Social Security Number 064-82-6346	Check if deceased <input type="checkbox"/>
Spouse's Social Security Number 122-98-8922	Check if deceased <input type="checkbox"/>



For the year January 1 - December 31, 2018, or fiscal tax year beginning 2018 and ending 2019

First name and middle initial CHANG JI		Last name TANG		Suffix
Spouse's first name, if married filing jointly EN FANG		Last name TANG		Suffix
Check if new address <input type="checkbox"/>	Mailing address (number and street, PO Box) 2530 EUTAW RD			County code 38
City HOLLY HILL	State SC	Zip 29059	Daytime phone number with area code 803-496-9800	
Check if address is outside US <input type="checkbox"/>	Foreign country address including postal code			

- Check this box if you are filing SC Schedule NR (Part-year/Nonresident) ☐
- Check this box only if filing a composite return on behalf of a partnership or S corporation. Do not check this box if you are an individual ☐
- Check this box if you have filed a federal or state extension ☐
- Check this box if you served in a military combat zone during the filing period ☐
Name of the combat zone: _____
- Check this box if this return is affected by a federally declared disaster area ☐
Name of the disaster area: _____

CHECK YOUR FEDERAL FILING STATUS	(1) <input type="checkbox"/> Single	(3) <input type="checkbox"/> Married filing separately - enter spouse's SSN: _____
	(2) <input checked="" type="checkbox"/> Married filing jointly	(4) <input type="checkbox"/> Head-of-household (5) <input type="checkbox"/> Widow(er) with dependent child

Number of dependents claimed on your 2018 federal return ▶ 1
 Number of dependents listed above that were under the age of 6 years on December 31, 2018 ▶ _____
 Number of taxpayers age 65 or older, as of December 31, 2018 ▶ _____

DEPENDENTS

First name	Last name	Social Security Number	Relationship	Date of birth (MM/DD/YYYY)
JACK	NI	128-90-2664	GRANDCHILD	11/12/2001

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064-82-6346

INCOME AND ADJUSTMENTS **CHANG JI & EN FANG TANG**

2018

1	Enter federal taxable income from your federal form. If zero or less, enter zero here. Nonresident filers complete Schedule NR and enter total from line 48 on line 5 below. ▶	1	Dollars	994	00
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ADDITIONS TO FEDERAL TAXABLE INCOME

a	State tax addback, if itemizing on federal return (see instructions) ▶	a		00	
b	Out-of-state losses. Type: ▶	b		00	
c	Expenses related to National Guard and Military Reserve Income ▶	c		00	
d	Interest income on obligations of states and political subdivisions other than South Carolina ▶	d		00	
e	Other additions to income. Attach an explanation. (see instructions) ▶	e	248	00	
2	Add lines a through e and enter the total here. These are your total additions . ▶	2	SEE STMT 1	248	00
3	Add lines 1 and 2 and enter the total here. ▶	3		1,242	00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f	State tax refund, if included on your federal return ▶	f		00	
g	Total and permanent disability retirement income, if taxed on your federal return ▶	g		00	
h	Out-of-state income/gain (do not include personal service income) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other ▶	h		00	
i	44% of net capital gains held for more than one year ▶	i		00	
j	Volunteer deductions (see instructions) Type: ▶	j		00	
k	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program ▶	k		00	
l	Active Trade or Business Income deduction (see instructions) ▶	l		00	
m	Interest income from obligations of the US government ▶	m		00	
n	Certain nontaxable National Guard or Reserve pay ▶	n		00	
o	Social Security and/or railroad retirement, if taxed on your federal return ▶	o		00	
p	Retirement Deduction (see instructions)				
p-1	Taxpayer date of birth: ▶	p-1		00	
p-2	Spouse date of birth: ▶	p-2		00	
p-3	Surviving spouse date of birth of deceased spouse: ▶	p-3		00	
p-4	Military Retirement Deduction (see instructions)				
p-4	Taxpayer date of birth: ▶	p-4		00	
p-5	Spouse date of birth: ▶	p-5		00	
p-6	Surviving spouse date of birth of deceased spouse: ▶	p-6		00	
q	Age 65 and older deduction (see instructions)				
q-1	Taxpayer date of birth: ▶	q-1		00	
q-2	Spouse date of birth: ▶	q-2		00	
r	Negative amount of federal taxable income ▶	r		00	
s	Subsistence allowance _____ days @ \$8.00 ▶	s		00	
t	Dependents under the age of 6 years on December 31 of the tax year ▶	t		00	
u	Consumer Protection Services ▶	u		00	
v	Other subtractions (see instructions) ▶	v		00	
w	South Carolina Dependent Exemption (see instructions) ▶	w	4,110	00	
4	Add lines f through w and enter the total here. These are your total subtractions . ▶	4	<	4,110	00 >
5	Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 48. If less than zero, enter zero here. This is your SOUTH CAROLINA INCOME SUBJECT TO TAX ▶	5		0	00
6	TAX on your South Carolina Income Subject to Tax (see SC1040TT) ▶	6		0	00
7	TAX on Lump Sum Distribution (attach SC4972) ▶	7		00	
8	TAX on Active Trade or Business Income (attach I-335) ▶	8		00	
9	TAX on excess withdrawals from Catastrophe Savings Accounts ▶	9		00	
10	Add lines 6 through 9 and enter the total here. This is your TOTAL SOUTH CAROLINA TAX ▶	10			00

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064-82-6346

CHANG JI & EN FANG TANG

NON-REFUNDABLE CREDITS

2018

11	Child and Dependent Care (see instructions)	11		00
12	Two Wage Earner Credit (see instructions)	12		00
13	Other non-refundable credits. Attach SC1040TC and other state return(s)	13		00
14	Add lines 11 through 13 and enter the total here. These are your total nonrefundable credits	14		00
15	Subtract line 14 from line 10 and enter the difference. If less than zero, enter zero here	15		00

PAYMENTS AND REFUNDABLE CREDITS

16	SC income tax withheld (attach W-2 or SC41)	16		00
17	2018 estimated tax payments	17		00
18	Amount paid with extension	18		00
19	Nonresident sale of real estate	19		00
20	Other SC withholding (attach form 1099)	20		00
21	Tuition tax credit (attach I-319)	21		00
22	Other refundable credit(s):			
22a	Anhydrous Ammonia (attach I-333)	22a		00
22b	Milk Credit (attach I-334)	22b		00
22c	Classroom Teacher Expenses (attach I-360)	22c		00
22d	Parental Refundable Credit (attach I-361)	22d		00
22e	Motor Fuel Income Tax Credit (attach I-385)	22e		00
	Add lines 22a through 22e and enter the total here. These are your total refundable credits	22		00
23	Add lines 16 through 22 and enter the total here. These are your TOTAL PAYMENTS .	23		00
24	If line 23 is larger than line 15, subtract line 15 from line 23 and enter the overpayment	24		00
25	If line 15 is larger than line 23, subtract line 23 from line 15 and enter the amount due	25		00
26	USE TAX due on online, mail-order, or out-of-state purchases	26		0 00
	Use Tax is based on your county's Sales Tax rate. See instructions for more information.			
	If you certify that no Use Tax is due, check here <input checked="" type="checkbox"/> X			
27	Amount of line 24 to be credited to your 2019 Estimated Tax	27		00
28	Total Contributions for Check-offs (attach I-330)	28		00
29	Add lines 26 through 28 and enter the total here	29		00
30	If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the amount to be refunded to you (line 30a check box entry is required) REFUND	30		00

REFUND OPTIONS (subject to program limitations)

30a	Mark one refund choice:	<input checked="" type="checkbox"/> Direct Deposit (30b required)	<input type="checkbox"/> Debit Card*	<input type="checkbox"/> Paper Check
*SCDOR Income Tax Refund Prepaid Debit Card issued by Bank of America.				
30b	Direct Deposit (for US accounts only)	Type:	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
	Routing Number (RTN)		Must be 9 digits. The first two numbers of the RTN must be 01 through 12 or 21 through 32.	
	Bank Account Number (BAN)		1-17 digits	

31	Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the total. This is your tax due	31		00
32	Late filing and/or late payment: Penalties Interest Enter total here	32		00
33	Penalty for Underpayment of Estimated Tax (attach SC2210)			
	Enter exception code from instructions here if applicable	33		00
34	Add lines 31 through 33 and enter the amount you owe here BALANCE DUE	34		00

Pay online using our free tax portal, MyDORWAY, at dor.sc.gov/pay.

I declare that this return and all attachments are true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature _____ Date _____ Spouse's signature (if married filing jointly, BOTH must sign) _____

I authorize the Director of the SC Department of Revenue or delegate to discuss this return, attachments, and related tax matters with the preparer. Yes ☐ No ☐

Preparer's printed name

Paid	Preparer	Date	Check if self-employed	PTIN
Preparer's	Signature KATHERINE ZHENG	02/18/19	<input type="checkbox"/>	P01642666
Use	Firm name (or yours)	FEIN	02-0642725	
Only	if self-employed, address, Zip code 112 BOWERY 1FL NEW YORK NY 10013	Phone No.	212-334-5169	

MAIL TO: REFUNDS OR ZERO TAX: SC 1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100
BALANCE DUE: Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2018 TAX CREDITS

SC1040TC
(Rev. 11/7/18)
3913

NAME

YOUR SOCIAL SECURITY NUMBER

CHANG JI & EN FANG TANG**064-82-6346**

Most of these credits are computed on separate forms. **Attach the appropriate credit form(s) and/or SC1040TC Worksheet to the SC1040TC and SC1040. Credits may be disallowed if necessary schedules are not attached to your return.** For lines 6-15, enter credit description and associated code from the following information, along with the dollar amount of the credit claimed.

Credit Description	Code	Amount
<i>Attach To SC1040</i>		
1. Total Credit for taxes paid to another state (Attach SC1040TC worksheet for each state)	1. 100 u	\$ <u> </u> .00
2. Carryover of unused qualified credits	2. 101 u	\$ <u> </u> .00
3. Excess Insurance Premium Credit	3. 044 u	\$ <u> </u> .00
4. New Jobs Credit	4. 004 u	\$ <u> </u> .00
5. Qualified Conservation Contribution Credit	5. 019 u	\$ <u> </u> .00
6. SC EARNED INCOME TAX CREDIT	6. u 060 u	\$ <u> </u> 692.00
7.	7. u u	\$ <u> </u> .00
8.	8. u u	\$ <u> </u> .00
9.	9. u u	\$ <u> </u> .00
10.	10. u u	\$ <u> </u> .00
11.	11. u u	\$ <u> </u> .00
12.	12. u u	\$ <u> </u> .00
13.	13. u u	\$ <u> </u> .00
14.	14. u u	\$ <u> </u> .00
15.	15. u u	\$ <u> </u> .00
16. Total Non-refundable Tax Credits. Add amounts from lines 1-15	16. u	\$ <u> </u> 692.00
17. Enter the tax from SC1040, line 10	17.	\$ <u> </u> .00
18. Enter the lesser of line 16 or 17. Also, enter this amount on the SC1040, line 13. If filing a Fiduciary income tax return, enter this amount on SC1041, line 10	18.	\$ <u> </u> .00

SC 1040 Filers: Attach this form and a complete copy of your federal return to your SC1040. If claiming credit for taxes paid to another state, also include a copy of each of the other state's tax return.

SC1041 or SC1065 Filers: Attach this form to your Fiduciary income tax return SC1041 or your Partnership return of income SC1065.

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SOUTH CAROLINA EARNED INCOME TAX CREDIT

Attach to your SC1040

SC SCH. TC-60

(Rev. 10/24/18)

3724

20 18

Name As Shown On Tax Return

SSN or ITIN

CHANG JI & EN FANG TANG**064-82-6346****Complete these questions to determine eligibility**

- | | Yes | No |
|--|-------------------------------------|--------------------------|
| A. Were you a full-year resident of South Carolina for 2018?
If you answered No , STOP . You do not qualify for this credit. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| B. Were you allowed an Earned Income Tax Credit (EITC) on your federal return for 2018?
If you answered No , STOP . You do not qualify for this credit. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Credit Calculation

- | | |
|---|--------------------|
| 1. Enter the allowed federal Earned Income Tax Credit (EITC) from your 2018 federal return. | 1. <u>3,321.00</u> |
| | X 20.83% |
| 2. South Carolina Earned Income Tax Credit
(Enter this amount on form SC1040TC) | 2. <u>692.00</u> |

General Instructions

Beginning in 2018, the South Carolina Earned Income Tax Credit is available for **full-year resident** individuals. For 2018, the non-refundable credit is equal to 20.83% of the federal earned income tax credit allowed the taxpayer. The credit is phased in over six years until fully phased in for tax year 2013.

Example: Full Year Resident (in this example the allowable credit is \$248.)

Federal Earned Income Tax Credit is \$1190.

$\$1190 \times 20.83\% = \$248.$

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR shall provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

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