

IRS e-file Signature Authorization

- ERO must obtain and retain completed Form 8879.
- Go to www.irs.gov/Form8879 for the latest information.

2019

Submission Identification Number (SID) ►

Taxpayer's name ELBERT D VINES	Social security number 424-56-5062
Spouse's name L K VINES	Spouse's social security number 415-72-2269

Part I Tax Return Information — Tax Year Ending December 31, 2019 (Whole dollars only)

1 Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	1	80,805.
2 Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	8,342.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	3	
4 Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	4	1,958.
5 Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize _____ to enter or generate my PIN 6 5 0 6 2 as my
ERO firm name
Enter five digits, but
don't enter all zeros
- I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

TAX PAYER'S COPY

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN 2 2 2 6 9 as my
ERO firm name
Enter five digits, but
don't enter all zeros
- I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 4 0 9 0 6
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► _____ Date ► _____

**ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

FORM 1040-SR Department of the Treasury—Internal Revenue Service (99) | 2019 | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

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 ELBERT D	Last name VINES	Your social security number 424-56-5062
If joint return, spouse's first name and middle initial L K	Last name VINES	Spouse's social security number 415-72-2269
Home address (number and street). If you have a P.O. box, see instructions. 601 BEACON HILL LANE		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). MT JULIET TN 37122		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	Foreign postal code
If more than four dependents, see inst. 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): (1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit Credit for other dependents
			<input type="checkbox"/>

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a	Tax-exempt interest . . .	2b
3a	Qualified dividends . . .	3b
4a	IRA distributions . . .	4b
c	Pensions and annuities .	4d
5a	Social security benefits .	5b
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	6
7a	Other income from Schedule 1, line 9	7a
b	Add lines 1, 2b, 3b, 4b, 5b, 6, and 7a. This is your total income . . . ►	7b
8a	Adjustments to income from Schedule 1, line 22	8a
b	Subtract line 8a from line 7b. This is your adjusted gross income . . . ►	8b
9	Standard deduction or itemized deductions (from Schedule A) 9 27,000.	9
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A 10 3,412.	10
11a	Add lines 9 and 10	11a
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0- . . . ►	11b

Standard Deduction

See Standard Deduction Chart below.

11a	30,412.
b	50,393.

Standard Deduction Chart*

Add the number of boxes checked in the "Age/Blindness" section of Standard Deduction . . . ►					
IF your filing status is... Single	AND the number of boxes checked is... 1 2	THEN your standard deduction is... 13,850 15,500	IF your filing status is... Head of household	AND the number of boxes checked is... 1 2	THEN your standard deduction is... 20,000 21,650
Married filing jointly or Qualifying widow(er)	1 2 3 4	25,700 27,000 28,300 29,600	Married filing separately	1 2 3 4	13,500 14,800 16,100 17,400

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

12a Tax (see instructions). Check if any from:

1 <input type="checkbox"/> Form(s) 8814	2 <input type="checkbox"/> Form 4972	3 <input type="checkbox"/>	12a	5,501.
b Add Schedule 2, line 3, and line 12a and enter the total ►			12b	5,501.
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	5,501.	
15 Other taxes, including self-employment tax, from Schedule 2, line 10		15	2,841.	
16 Add lines 14 and 15. This is your total tax ►		16	8,342.	
17 Federal income tax withheld from Forms W-2 and 1099		17		
18 Other payments and refundable credits:				
a Earned income credit (EIC)		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	12,400.	
e Add lines 18a through 18d. These are your total other payments and refundable credits ►		18e	12,400.	
19 Add lines 17 and 18e. These are your total payments ►		19	12,400.	

Refund

20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	
21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here ►	<input type="checkbox"/>

Direct deposit? ► b Routing number 0 6 4 1 0 3 5 2 9 ► c Type: Checking Savings
See instructions. ► d Account number 0 1 6 3 0 2 2 7 | | | | | | | |

22 Amount of line 20 you want applied to your 2020 estimated tax ►	22	2,100.
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Amount You Owe

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

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 TAX PAYER'S COPY	Date	Your occupation SELF EMPLOYED	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation RETIRED	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
William S Easley II		03/30/2020	P00574087	<input checked="" type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ► BILL EASLEY and ASSOCIATES	Phone no. (615) 758-2451			
Firm's address ► 2744 N. MT. JULIET RD MT. JULIET TN 37122	Firm's EIN ► 62-1666746			

SCHEDULE 1
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

OMB No. 1545-0074

2019Attachment
Sequence No. 01Name(s) shown on Form 1040 or 1040-SR
ELBERT D & L K VINESYour social security number
424-56-5062At 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
3 Business income or (loss). Attach Schedule C	20,108.
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
	20,108.

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
15 Self-employed SEP, SIMPLE, and qualified plans	1,421.
16 Self-employed health insurance deduction	15
17 Penalty on early withdrawal of savings	16
18a Alimony paid	1,626.
b Recipient's SSN	17
c Date of original divorce or separation agreement (see instructions) ►	18a
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
	3,047.

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

REV 03/16/20 PRO

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

OMB No. 1545-0074

2019

Attachment
Sequence No. 02

► Attach to Form 1040 or 1040-SR.

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

Line(s) shown on Form 1040 or 1040-SR
ELBERT D & L K VINES

Your social security number
424-56-5062

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	2,841.
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	2,841.

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

REV 03/16/20 PRO

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**

OMB No. 1545-0074

► Attach to Form 1040 or 1040-SR.
 ► Go to www.irs.gov/Form1040 for instructions and the latest information.

2019
 Attachment
Sequence No. 03

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

ELBERT D & L K VINES

Your social security number
424-56-5062**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 include on Form 1040 or 1040-SR, line 13b	7

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	12,400.
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	12,400.

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

REV 03/16/20 PRO

Schedule 3 (Form 1040 or 1040-SR) 2019

SCHEDULE B
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

ame(s) shown on return

ELBERT D & L K VINES

Interest and Ordinary Dividends

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

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2019

Attachment
Sequence No. 08

Your social security number
424-56-5062

Part I Interest (See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►	Amount	
			1	1,865. 15.
Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.				
	2	Add the amounts on line 1	2	1,880.
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3	
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ►	4	1,880.
Note: If line 4 is over \$1,500, you must complete Part III.				Amount
Part II Ordinary Dividends (See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)	5	List name of payer ► WILSON BANK		1,319.
Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.				
	6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ►	6	1,319.
Note: If line 6 is over \$1,500, you must complete Part III.				
Part III Foreign Accounts and Trusts Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.		You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	Yes	No
	7a	At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
	b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►		
	8	During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

SCHEDULE C
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

► 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.

2019

Attachment

Sequence No. 09

Name of proprietor

ELBERT D VINES

Social security number (SSN)

424-56-5062

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

B Enter code from instructions

► 5 4 1 8 0 0

C Business name. If no separate business name, leave blank.
V/V ADVERTISING SPECIALTY

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

6 2 1 4 0 2 8 6 1

E Business address (including suite or room no.) ► 601 BEACON HILL LANE

City, town or post office, state, and ZIP code MT JULIET, TN 37122

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ►

G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses. Yes No

H If you started or acquired this business during 2019, check here ►

I Did you make any payments in 2019 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	► <input type="checkbox"/>	1	73,037.
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	73,037.
4	Cost of goods sold (from line 42)		4	38,203.
5	Gross profit. Subtract line 4 from line 3		5	34,834.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	7.
7	Gross income. Add lines 5 and 6	►	7	34,841.

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

8	Advertising	8	18	Office expense (see instructions) 1,235.
9	Car and truck expenses (see instructions)	9	19	Pension and profit-sharing plans
10	Commissions and fees	10	20	Rent or lease (see instructions):
11	Contract labor (see instructions)	11	20a	a Vehicles, machinery, and equipment
12	Depletion	12	20b	b Other business property
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21	Repairs and maintenance 385.
14	Employee benefit programs (other than on line 19)	14	22	Supplies (not included in Part III)
15	Insurance (other than health)	15	23	Taxes and licenses 232.
16	Interest (see instructions):	16a	24	Travel and meals:
a	Mortgage (paid to banks, etc.)	16b	24a	a Travel
b	Other	17	24b	b Deductible meals (see instructions) 33.
17	Legal and professional services	17	25	Utilities
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	26	Wages (less employment credits)
29	Tentative profit or (loss). Subtract line 28 from line 7	29	27a	27a Other expenses (from line 48) 6,754.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).	30	27b	b Reserved for future use

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.

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 All investment is at risk.
32b Some investment is not at risk.