

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.

▼ Detach Here and Mail With Your Payment and Return ▼

Form 1040-V 2019

Form **1040-V**

**2019 Payment Voucher**

Department of the Treasury  
Internal Revenue Service (99)

► 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
	120.	.

REV 04/19/20 TTW 1555

BRIAN M BRANCA  
586 SOUTH ROAD  
LISLE IL 60532

INTERNAL REVENUE SERVICE  
P.O. BOX 1303  
CHARLOTTE, NC 28201-1303

324843767 RL BRAN 30 0 201912 610

**Form 1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return**

**2019**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

**Filing Status**

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. ► Eunjin Yuk

*Non Resident alien*

Your first name and middle initial

BRIAN M

Last name

BRANCA

**Your social security number**

324-84-3767

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.

586 SOUTH ROAD

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

LISLE IL 60532

**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.  You  Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

If more than four dependents, see instructions and ✓ here ►

**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 instructions):	
				Child tax credit	Credit for other dependents
Haru G	Branca	000-00-0000	Daughter	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

1	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	1	24,922.
2a	Tax-exempt interest . . . . .	2a	
3a	Qualified dividends . . . . .	3a	2.
4a	IRA distributions . . . . .	4a	1,200.
c	Pensions and annuities . . . . .	4c	
5a	Social security benefits . . . . .	5a	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>		
7a	Other income from Schedule 1, line 9 . . . . .		
b	Add lines 1, 2b, 3b, 4b, 5b, 6, and 7a. This is your <b>total income</b> . . . . .		
8a	Adjustments to income from Schedule 1, line 22 . . . . .		
b	Subtract line 8a from line 7b. This is your <b>adjusted gross income</b> . . . . .		
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	
11a	Add lines 9 and 10 . . . . .		
b	<b>Taxable income.</b> Subtract line 11a from line 8b. If zero or less, enter -0- . . . . .		

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

Form 1040 (2019)

**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.

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

BAA

REV 04/19/20 TTW

Form 1040 (2018)

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

OMB No. 1545-0074

► Attach to Form 1040 or 1040-SR.  
 ► Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

**2019**Attachment  
Sequence No. 01

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

BRIAN M BRANCA

Your social security number  
324-84-3767At 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
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 ► Form 2555 . . . . .	-24,922.
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	8 -24,922.
		9 -24,922.

**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 . . . . .	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 <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	22

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

REV 04/19/20 TTW

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

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

BRIAN M BRANCA

Your social security number  
324-84-3767**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  |
| 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<br>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 <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 15 . . . . .                           | 10 |

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

REV 04/19/20 TTW

Schedule 2 (Form 1040 or 1040-SR) 2019

Form **5329**

(Rev. January 2020)

Department of the Treasury  
Internal Revenue Service (99)**Additional Taxes on Qualified Plans  
(Including IRAs) and Other Tax-Favored Accounts**

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to [www.irs.gov/Form5329](http://www.irs.gov/Form5329) for instructions and the latest information.

OMB No. 1545-0074

**2019**Attachment  
Sequence No. 29

Name of individual subject to additional tax. If married filing jointly, see instructions.

BRIAN M BRANCA

Your social security number  
324-84-3767**Fill in Your Address Only  
if You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.		
Foreign country name	Foreign province/state/county	If this is an amended return, check here ► <input type="checkbox"/>
		Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57, without filing Form 5329. See the instructions for Schedule 2 (Form 1040 or 1040-SR), line 6, or for Form 1040-NR, line 57.

**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040, 1040-SR, or 1040-NR—see above). You also may have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	1	1,200.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: . . . . .	2	
3	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	3	1,200.
4	<b>Additional tax.</b> Enter 10% (0.10) of line 3. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57 . . . . .	4	120.
	<b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.		

**Part II Additional Tax on Certain Distributions From Education Accounts and ABLE Accounts.** Complete this part if you included an amount in income, on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLE account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLE account . . . . .	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	6	
7	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	7	
8	<b>Additional tax.</b> Enter 10% (0.10) of line 7. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57 . . . . .	8	

**Part III Additional Tax on Excess Contributions to Traditional IRAs.** Complete this part if you contributed more to your traditional IRAs for 2019 than is allowable or you had an amount on line 17 of your 2018 Form 5329.

9	Enter your excess contributions from line 16 of your 2018 Form 5329. See instructions. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2019 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	10	
11	2019 traditional IRA distributions included in income (see instructions) . . . . .	11	
12	2019 distributions of prior year excess contributions (see instructions) . . . . .	12	
13	Add lines 10, 11, and 12 . . . . .	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	14	
15	Excess contributions for 2019 (see instructions) . . . . .	15	
16	Total excess contributions. Add lines 14 and 15 . . . . .	16	
17	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	17	

**Part IV Additional Tax on Excess Contributions to Roth IRAs.** Complete this part if you contributed more to your Roth IRAs for 2019 than is allowable or you had an amount on line 25 of your 2018 Form 5329.

18	Enter your excess contributions from line 24 of your 2018 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2019 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	19	
20	2019 distributions from your Roth IRAs (see instructions) . . . . .	20	
21	Add lines 19 and 20 . . . . .	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	22	
23	Excess contributions for 2019 (see instructions) . . . . .	23	
24	Total excess contributions. Add lines 22 and 23 . . . . .	24	
25	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	25	

**Part V Additional Tax on Excess Contributions to Coverdell ESAs.** Complete this part if the contributions to your Coverdell ESAs for 2019 were more than is allowable or you had an amount on line 33 of your 2018 Form 5329.

26	Enter the excess contributions from line 32 of your 2018 Form 5329. See instructions. If zero, go to line 31	26
27	If the contributions to your Coverdell ESAs for 2019 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27
28	2019 distributions from your Coverdell ESAs (see instructions)	28
29	Add lines 27 and 28	29
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30
31	Excess contributions for 2019 (see instructions)	31
32	Total excess contributions. Add lines 30 and 31	32
33	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	33

**Part VI Additional Tax on Excess Contributions to Archer MSAs.** Complete this part if you or your employer contributed more to your Archer MSAs for 2019 than is allowable or you had an amount on line 41 of your 2018 Form 5329.

34	Enter the excess contributions from line 40 of your 2018 Form 5329. See instructions. If zero, go to line 39	34
35	If the contributions to your Archer MSAs for 2019 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35
36	2019 distributions from your Archer MSAs from Form 8853, line 8	36
37	Add lines 35 and 36	37
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38
39	Excess contributions for 2019 (see instructions)	39
40	Total excess contributions. Add lines 38 and 39	40
41	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	41

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).** Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2019 than is allowable or you had an amount on line 49 of your 2018 Form 5329.

42	Enter the excess contributions from line 48 of your 2018 Form 5329. If zero, go to line 47	42
43	If the contributions to your HSAs for 2019 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43
44	2019 distributions from your HSAs from Form 8889, line 16	44
45	Add lines 43 and 44	45
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46
47	Excess contributions for 2019 (see instructions)	47
48	Total excess contributions. Add lines 46 and 47	48
49	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2019 (including 2019 contributions made in 2020). Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	49

**Part VIII Additional Tax on Excess Contributions to an ABLE Account.** Complete this part if contributions to your ABLE account for 2019 were more than is allowable.

50	Excess contributions for 2019 (see instructions)	50
51	<b>Additional tax.</b> Enter 6% (0.06) of the <b>smaller</b> of line 50 <b>or</b> the value of your ABLE account on December 31, 2019. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	51

**Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).** Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2019 (see instructions)	52
53	Amount actually distributed to you in 2019	53
54	Subtract line 53 from line 52. If zero or less, enter -0-	54
55	<b>Additional tax.</b> Enter 50% (0.50) of line 54. Include this amount on Schedule 2 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 57	55

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return** Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

## Foreign Earned Income

2019

► Attach to Form 1040 or 1040-SR. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on line 45 or line 50.  
 ► Go to [www.irs.gov/Form2555](http://www.irs.gov/Form2555) for instructions and the latest information.

## For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 or 1040-SR

BRIAN M BRANCA

Your social security number

324-84-3767

**Part I General Information**

1 Your foreign address (including country) Samho-ro 74 Samho-dong Uungsang Prugio - Apt 106 -dong Yangsan Gyeongsangnamdo Korea, South 50533	2 Your occupation TEACHER
3 Employer's name ► YOUNGSAN UNIVERSITY	
4a Employer's U.S. address ► None	
b Employer's foreign address ► 288 JUNAM-RO SOJU-DONG GYEONGSANMAN Korea, South 50533	
5 Employer is (check any that apply): a <input checked="" type="checkbox"/> A foreign entity d <input type="checkbox"/> A foreign affiliate of a U.S. company e <input type="checkbox"/> Other (specify) ►	b <input type="checkbox"/> A U.S. company c <input type="checkbox"/> Self
6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ► 2018	
b If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here ► <input type="checkbox"/> and go to line 7.	
c Have you ever revoked either of the exclusions? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ►	
7 Of what country are you a citizen/national? ► United States	
8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See <b>Second foreign household</b> in the instructions . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ►	
9 List your tax home(s) during your tax year and date(s) established. ► 586 South Rd., Lisle, IL 60532	
01/01/2019	

**Next, complete either Part II or Part III. If an item doesn't apply, enter "N/A." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.**

**Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)**

10 Date bona fide residence began ► , and ended ►	
11 Kind of living quarters in foreign country ► a <input type="checkbox"/> Purchased house b <input type="checkbox"/> Rented house or apartment c <input type="checkbox"/> Rented room d <input type="checkbox"/> Quarters furnished by employer	
12a Did any of your family live with you abroad during any part of the tax year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
b If "Yes," who and for what period? ►	
13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "Yes" to 13a and "No" to 13b, you don't qualify as a bona fide resident. Don't complete the rest of this part.	
14 If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Don't include the income from column (d) in Part IV, but report it on Form 1040 or 1040-SR.	

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ►	
b Enter the type of visa under which you entered the foreign country. ►	
c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
d Did you maintain a home in the United States while living abroad? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ►	

**Part III Taxpayers Qualifying Under Physical Presence Test** (see instructions)

- 16** The physical presence test is based on the 12-month period from ► 01/01/2019 through ► 12/31/2019
- 17** Enter your principal country of employment during your tax year. ► Korea, South
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column **(f)** below in Part IV, but report it on Form 1040 or 1040-SR.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
US	10/03/2019	10/07/2019	5	1	

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2019 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column **(d)**, or line 18, column **(f)**. Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2019, no matter when you performed the service.

2019 Foreign Earned Income		Amount (in U.S. dollars)
<b>19</b> Total wages, salaries, bonuses, commissions, etc.	19	24,922.
<b>20</b> Allowable share of income for personal services performed (see instructions):		
<b>a</b> In a business (including farming) or profession	20a	
<b>b</b> In a partnership. List partnership's name and address and type of income. ►	20b	
<b>21</b> Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
<b>a</b> Home (lodging)	21a	
<b>b</b> Meals	21b	
<b>c</b> Car	21c	
<b>d</b> Other property or facilities. List type and amount. ►	21d	
<b>22</b> Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
<b>a</b> Cost of living and overseas differential	22a	
<b>b</b> Family	22b	
<b>c</b> Education	22c	
<b>d</b> Home leave	22d	
<b>e</b> Quarters	22e	
<b>f</b> For any other purpose. List type and amount. ►	22f	
<b>g</b> Add lines 22a through 22f	22g	
<b>23</b> Other foreign earned income. List type and amount. ►	23	
<b>24</b> Add lines 19 through 21d, line 22g, and line 23	24	24,922.
<b>25</b> Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
<b>26</b> Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2019 foreign earned income</b> ►	26	24,922.

**Part V All Taxpayers**

27	Enter the amount from line 26 . . . . .	27	24,922.
Are you claiming the housing exclusion or housing deduction?			
<input type="checkbox"/> Yes. Complete Part VI.			
<input checked="" type="checkbox"/> No. Go to Part VII.			

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

28	Qualified housing expenses for the tax year. See instructions . . . . .	28	0.
29a	Enter location where housing expenses incurred. See instructions. ►		
b	Enter limit on housing expenses. See instructions . . . . .		
30	Enter the <b>smaller</b> of line 28 or line 29b . . . . .		
31	Number of days in your qualifying period that fall within your 2019 tax year (see instructions) . . . . .	31	365 days
32	Multiply \$46.42 by the number of days on line 31. If 365 is entered on line 31, enter \$16,944 here . . . . .	32	16,944.
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX . . . . .	33	0.
34	Enter employer-provided amounts. See instructions . . . . .	34	
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000" . . . . .	35	
36	<b>Housing exclusion.</b> Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII . . . . . ►	36	

**Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

37	Maximum foreign earned income exclusion. Enter \$105,900 . . . . .	37	105900
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2019 tax year. See the instructions for line 31. } 38   365 days	38	365 days
39	• If line 38 and the number of days in your 2019 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2019 tax year and enter the result as a decimal (rounded to at least three places). } 39   1.000	39	1.000
40	Multiply line 37 by line 39 . . . . .	40	105,900.
41	Subtract line 36 from line 27 . . . . .	41	24,922.
42	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 40 or line 41. Also, complete Part VIII . . . . . ►	42	24,922.

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

43	Add lines 36 and 42 . . . . .	43	24,922.
44	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 8b) that are allocable to the excluded income. See instructions and attach computation . . . . .	44	
45	Subtract line 44 from line 43. Enter the result here and in parentheses on <b>Schedule 1 (Form 1040 or 1040-SR), line 8.</b> Next to the amount, enter "Form 2555." On Schedule 1 (Form 1040 or 1040-SR), subtract this amount from your additional income to arrive at the amount reported on Schedule 1 (Form 1040 or 1040-SR), line 9 . . . . .	45	24,922.

**Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if (a) line 33 is more than line 36, and (b) line 27 is more than line 43.**

46	Subtract line 36 from line 33 . . . . .	46	
47	Subtract line 43 from line 27 . . . . .	47	
48	Enter the <b>smaller</b> of line 46 or line 47 . . . . .	48	
<b>Note:</b> If line 47 is <b>more than</b> line 48 and you couldn't deduct all of your 2018 housing deduction because of the 2018 limit, use the Housing Deduction Carryover Worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2018 (from the Housing Deduction Carryover Worksheet in the instructions) . . . . .	49	
50	<b>Housing deduction.</b> Add lines 48 and 49. Enter the total here and on Schedule 1 (Form 1040 or 1040-SR) to the left of line 22. Next to the amount on Schedule 1 (Form 1040 or 1040-SR), line 22, enter "Form 2555." Add it to the total adjustments to income reported on line 8a . . . . . ►	50	

**Nondeductible IRAs**► Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.

► Attach to 2019 Form 1040, 1040-SR, or 1040-NR.

**2019**Attachment  
Sequence No. 48

Name. If married, file a separate form for each spouse required to file 2019 Form 8606. See instructions.

BRIAN M BRANCA

Your social security number  
324-84-3767

**Fill in Your Address  
Only if You Are  
Filing This Form by  
Itself and Not With  
Your Tax Return**



Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

Foreign country name

Foreign province/state/county

Foreign postal code

**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2019.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2019 **and** you made nondeductible contributions to a traditional IRA in 2019 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2019 Forms 8915-C and 8915-D)), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2019 **and** you made nondeductible contributions to a traditional IRA in 2019 or an earlier year.

1 Enter your nondeductible contributions to traditional IRAs for 2019, including those made for 2019 from January 1, 2020, through April 15, 2020. See instructions . . . . .	1
2 Enter your total basis in traditional IRAs. See instructions . . . . .	2
3 Add lines 1 and 2 . . . . .	3
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 10px;">In 2019, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</div> <div style="flex-grow: 1; display: flex; justify-content: space-between;"> <span>No</span> <span>→ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</span> </div> <div style="flex-grow: 1; display: flex; justify-content: space-between;"> <span>Yes</span> <span>→ Go to line 4.</span> </div> </div>	
4 Enter those contributions included on line 1 that were made from January 1, 2020, through April 15, 2020 . . . . .	4
5 Subtract line 4 from line 3 . . . . .	5
6 Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2019, plus any outstanding rollovers. Subtract any repayments of qualified disaster distributions (see 2019 Forms 8915-C and 8915-D) . . . . .	6
7 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2019. <b>Do not</b> include rollovers (other than repayments of qualified disaster distributions (see 2019 Forms 8915-C and 8915-D)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions) . . . . .	7
8 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2019. Also enter this amount on line 16 . . . . .	8
9 Add lines 6, 7, and 8 . . . . .	9
10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" . . . . .	10 ×
11 Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17 . . . . .	11
12 Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	12
13 Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	13
14 Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2019 and earlier years</b> . . . . .	14
15a Subtract line 12 from line 7 . . . . .	15a
b Enter the amount on line 15a attributable to qualified disaster distributions from 2019 Forms 8915-C and 8915-D (see instructions). Also, enter this amount on 2019 Form 8915-C, line 22, <b>or</b> 2019 Form 8915-D, line 13, as applicable . . . . .	15b
c <b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b . . . . .	15c
<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.	

**Part II 2019 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2019.

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2019 . . . . .	<b>16</b>	
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) . . . . .	<b>17</b>	
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b . . . . .	<b>18</b>	

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2019. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution (see 2019 Forms 8915-C and 8915-D)), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2019, including any qualified first-time homebuyer distributions, and any qualified disaster distributions (see instructions). Also see 2019 Forms 8915-C and 8915-D) . . . . .	<b>19</b>	1,200.
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 reduced by the total of all your prior qualified first-time homebuyer distributions . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	1,200.
<b>22</b>	Enter your basis in Roth IRA contributions (see instructions). If line 21 is zero, <b>stop here</b> . . . . .	<b>22</b>	
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>23</b>	1,200.
<b>24</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA. See instructions . . . . .	<b>24</b>	
<b>25a</b>	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c . . . . .	<b>25a</b>	1,200.
<b>b</b>	Enter the amount on line 25a attributable to qualified disaster distributions from 2019 Forms 8915-C and 8915-D (see instructions). Also, enter this amount on 2019 Form 8915-C, line 23, <b>or</b> 2019 Form 8915-D, line 14, as applicable . . . . .	<b>25b</b>	0.
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b. . . . .	<b>25c</b>	1,200.

**Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return**

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

Your signature

Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			