

**IRS e-file Signature Authorization**

OMB No. 1545-0074

▶ ERO must obtain and retain completed Form 8879.

▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

Submission Identification Number (SID) ▶

Taxpayer's name

**Leonardo Neninger**

Spouse's name

Social security number

**880-48-6632**

Spouse's social security number

**Part I Tax Return Information—Tax Year Ending December 31, 2020** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	128,920.
2	Total tax	2	16,430.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	308.
4	Amount you want refunded to you	4	
5	Amount you owe	5	16,265.

**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 the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. 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 the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**☒ I authorize **Quick Bookkeeping & Accounting** to enter or generate my PIN

ERO firm name

**33012**Enter five digits, but  
don't enter all zeros

as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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.

Your signature ▶

**Leonardo Neninger**

Date ▶

**2021-03-15****Spouse's PIN: check one box only**☐ I authorize \_\_\_\_\_ to enter or generate my PIN

ERO firm name

as my signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but  
don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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.**6029983331**

Don't enter all zeros

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

ERO's signature ▶

Date ▶

**03/04/2021****ERO Must Retain This Form – See Instructions****Don't Submit This Form to the IRS Unless Requested To Do So**

# 2020 Form 1040-V



Department of the Treasury  
Internal Revenue Service



Before you mail a check, consider your  
online payment options

## IRS Direct Pay

- Pay with Bank account
- Schedule up to 30 days in advance
- No fees
- Immediate Confirmation

Go to  
**directpay.irs.gov**

## Pay by Card

- Credit or Debit Card option
- Schedule in advance
- Service fees apply and vary by processor

Go to  
**irs.gov/Payments**

## Electronic Federal Tax Payment System

- Registration required
- Business and Individuals
- Pay with Bank Account by phone or online
- No fees

Go to **EFTPS.gov**  
to enroll  
Registered users  
call 1800-555-3453

Online payments save time, reduce paper, and don't require postage.  
If you do mail a check, include the portion below with your payment.

Form **1040-V** (2020)

▼ Detach Here and Mail With Your Payment and Return ▼

FORM **1040-V**

Department of the Treasury  
Internal Revenue Service (99)

## Payment Voucher

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

OMB No. 1545-0074

**2020**

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

**16,265.00**

1064

Leonardo Neninger

1855 W 60 STREET Apt. 215  
HIALEAH, FL 33012

Internal Revenue Service  
P.O. Box 1214  
Charlotte, NC 28201-1214

880486632 ZT NENI 30 0 202012 610

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial <b>Leonardo</b>	Last name <b>Neninger</b>	Your social security number <b>880-48-6632</b>
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. <b>1855 W 60 STREET</b>		Apt. no. <b>215</b>	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>HIALEAH</b>		State <b>FL</b>	
Foreign country name		ZIP code <b>33012</b>	
Foreign province/state/county		Foreign postal code	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	13,000.
	2a	Tax-exempt interest	2a	
	3a	Qualified dividends	3a	641.
	4a	IRA distributions	4a	
	5a	Pensions and annuities	5a	
	6a	Social security benefits	6a	
Standard Deduction for - • Single or married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here. ▶ <input type="checkbox"/>	7	-143.
	8	Other income from Schedule 1, line 9	8	119,951.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	134,960.
	10	Adjustments to income:		
	a	From Schedule 1, line 22.	10a	6,040.
	b	Charitable contributions if you take the standard deduction. See instructions	10b	
	c	Add lines 10a and 10b. These are your total adjustments to income ▶	10c	6,040.
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶	11	128,920.
	12	Standard deduction or itemized deductions (from Schedule A)	12	12,400.
	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	23,176.
14	Add lines 12 and 13	14	35,576.	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	93,344.	

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	<b>16,430.</b>
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	<b>16,430.</b>
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	<b>0.</b>
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	<b>16,430.</b>
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your <b>total tax</b>	24	<b>16,430.</b>
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	<b>308.</b>
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	<b>308.</b>
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC) <b>NO</b>	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	32	<b>0.</b>
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	<b>308.</b>
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	34	<b>0.</b>
35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	35a	<b>0.</b>
b	Routing number <b>XXXXXX</b>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <b>XXXXXX</b>		
36	Amount of line 34 you want <b>applied to your 2021 estimated tax</b>	36	
37	Subtract line 33 from line 24. This is the <b>amount you owe now</b>	37	<b>16,265.</b>
	<b>Note:</b> Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
38	Estimated tax penalty (see instructions)	38	<b>143.</b>

**Refund**Direct deposit?  
See instructions.**Amount You Owe**

For details on how to pay, see instructions.

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS?  
See instructions☒ **Yes. Complete below.** ☐ **No**Designee's name **Hector M Garcia**Phone no. **954-414-1524**Personal identification number (PIN) **33331****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 **Leonardo Neninger**Date **2021-03-15**

Your occupation

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

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶

Phone no. **(954) 200-1909**

Email address

**Paid Preparer Use Only**

Preparer's name

Preparer's signature

Date

PTIN

Check if:

**Hector M Garcia****03/04/2021****P00968828**☐ Self-employedFirm's name ▶ **Quick Bookkeeping & Accounting**Phone no. **(954) 414-1524**Firm's address ▶ **4474 Weston Road #134, Weston, FL, 33331**Firm's EIN ▶ **26-4711563**Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.Form **1040** (2020)

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

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

**Leonardo Neninger**

Your social security number

**880-48-6632**

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>3</b>	Business income or (loss). Attach Schedule C. . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	<b>119,951.</b>
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ►	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8. . . . .	<b>9</b>	<b>119,951.</b>

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	<b>6,040.</b>
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN. ►		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ►		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees deduction. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a. . . . .	<b>22</b>	<b>6,040.</b>

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

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Schedule 1 (Form 1040) 2020

**SCHEDULE B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

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

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **08**

Name(s) shown on return

**Leonardo Neninger**

Your social security number

**880-48-6632**

**Part I**

**Interest**

(See instructions  
and the  
instructions for  
Forms 1040 and  
1040-SR, line 2b.)

**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.

- 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 ►

**PROSPER FUNDING LLC**  
**Lending Club Corp**

**Amount**

**370.**

**1,067.**

**1**

- 2 Add the amounts on line 1 . . . . .  
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .  
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b. . . . . ►

**2**

**1,437.**

**3**

**4**

**1,437.**

**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.)

**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.

- 5 List name of payer ► **Fundrise Real Estate Investment Trust LLC**  
**Fundrise Real Estate Investment Trust LLC**  
**Fundrise Real Estate Investment Trust LLC**  
**Fundrise Real Estate Investment Trust LLC**  
**Fundrise Real Estate Investment Trust LLC**  
**Fundrise Real Estate Investment Trust LLC**  
**FUNDRISE INCOME EREIT V LLC**  
**FUNDRISE GROWTH EREIT V LLC**  
**Hipalanet LLC**

**4.**

**11.**

**4.**

**17.**

**14.**

**24.**

**5**

**641.**

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b. . . . . ►

**6**

**715.**

**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.

- 7a At any time during 2020, 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 . . . . .

**Yes No**

**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 2020, 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 D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

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

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

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **12**

Name(s) shown on return

**Leonardo Neninger**

Your social security number

**880-48-6632**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	<b>18.</b>	<b>135.</b>		<b>-117.</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	<b>339.</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions. . . . .			<b>6</b> ( )	
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .			<b>7</b>	<b>222.</b>

**Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<b>59.</b>	<b>344.</b>		<b>-285.</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	<b>-82.</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	<b>2.</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b> ( )	
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 . . . . .			<b>15</b>	<b>-365.</b>

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

03/04/2021 03:03:34PM

Schedule D (Form 1040) 2020

UYA

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	<b>-143.</b>
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶	<b>18</b>	<b>0.</b>
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶	<b>19</b>	<b>0.</b>
<b>20</b>	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . . <b>21</b> ( <b>143.</b> )         </div> </div> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<b>22</b>	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		



**Sales and Other Dispositions of Capital Assets**

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.

► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

**Leonardo Neninger**

Social security number or taxpayer identification number

**880-48-6632**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term. (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LC CORP NOTES	Various	04/23/2020	18.	135.			(117.)
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				18.	135.			(117.)

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1.

Social security number or taxpayer identification number

**Leonardo Neninger****880-48-6632**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
☐ **(F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	LC CORP NOTES	Various	12/30/2020	59.	344.			(285.)
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►				59.	344.			(285.)

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

**Leonardo Neninger**

Your social security number

**880-48-6632****Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II** **Income or Loss From Partnerships and S Corporations** - **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
<b>A</b>	<b>Hipalanet LLC</b>	<b>S</b>	<input type="checkbox"/>	<b>82-3503898</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss allowed (see <b>Schedule K-1</b> )	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>	
<b>A</b>				<b>119,951.</b>	
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>29a Totals</b>	<b>0.</b>			<b>119,951.</b>	
<b>b Totals</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>		
<b>30</b> Add columns (h) and (k) of line 29a				<b>119,951.</b>	<b>30</b>
<b>31</b> Add columns (g), (i), and (j) of line 29b				<b>0.</b>	<b>31</b>
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31				<b>119,951.</b>	<b>32</b>

**Part III** **Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

Passive Income and Loss			Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>		
<b>A</b>					
<b>B</b>					
<b>34a Totals</b>		<b>0.</b>		<b>0.</b>	
<b>b Totals</b>	<b>0.</b>		<b>0.</b>		
<b>35</b> Add columns (d) and (f) of line 34a				<b>0.</b>	<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b				<b>0.</b>	<b>36</b>
<b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36				<b>0.</b>	<b>37</b>

**Part IV** **Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder**

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>0.</b>

**Part V** **Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b>	<b>0.</b>
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on <b>Schedule 1</b> (Form 1040), line 5	<b>41</b>	<b>119,951.</b>
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on <b>Form 4835</b> , line 7; <b>Schedule K-1</b> (Form 1065), box 14, code B; <b>Schedule K-1</b> (Form 1120-S), box 17, code AD; and <b>Schedule K-1</b> (Form 1041), box 14, code F. See instructions	<b>42</b>	<b>0.</b>
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on <b>Form 1040</b> , <b>Form 1040-SR</b> , or <b>Form 1040-NR</b> from all rental real estate activities in which you materially participated under the passive activity loss rules	<b>43</b>	<b>0.</b>

**Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

**2020**Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.Attachment  
Sequence No. **55**

Name(s) shown on return

**Leonardo Neninger**

Your taxpayer identification number

**880-48-6632**

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Hipalanet LLC	82-3503898	119,951.
ii			
iii			
iv			
v			

  

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	119,951.	
3	Qualified business net (loss) carryforward from the prior year	3	( )	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	119,951.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	23,990.	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	73.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	73.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	15.	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	24,005.	
11	Taxable income before qualified business income deduction	11	116,520.	
12	Net capital gain (see instructions)	12	641.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	115,879.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	23,176.	
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶	15	23,176.	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( )	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	( )	

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

Form **8995** (2020)

UYA