

Filing status: ☒ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Your first name and initial  
**TAHIR A**

Last name  
**LEONARD**

Your social security number  
**5 5 7 6 9 8 2 4 3**

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial

Last name

Spouse's social security number

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☒ Full-year health care coverage or exempt (see inst.)

☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions.  
**25 NAVY ST**

Apt. no.  
**8**

Presidential Election Campaign (see inst.) ☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.  
**VENICE, CA 90291**

If more than four dependents, see inst. and ✓ here ▶ ☐

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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

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

Your signature

Date

Your occupation  
**PROJECT MANAGER AND PROPE**

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 you an Identity Protection PIN, enter it here (see inst.)

Preparer's name

Preparer's signature

PTIN

Firm's EIN

Check if:  
☐ 3rd Party Designee  
☐ Self-employed

Firm's name ▶

Phone no.

Firm's address ▶

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

**Standard****Deduction for —**

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

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	<b>42870</b>
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	
<b>5a</b>	Social security benefits	<b>5a</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	<b>44666</b>
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	<b>43038</b>
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	<b>12000</b>
<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	<b>17</b>
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	<b>31021</b>
<b>11</b>	<b>a</b> Tax (see inst.) <b>3533</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	<b>3533</b>
<b>12</b>	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>12</b>	
<b>13</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>13</b>	<b>3533</b>
<b>14</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>14</b>	
<b>15</b>	Other taxes. Attach Schedule 4	<b>15</b>	<b>3533</b>
<b>16</b>	Total tax. Add lines 13 and 14	<b>16</b>	<b>3616</b>
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>	
<b>18</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>b</b> Sch. 8812 <b>c</b> Form 8863	<b>18</b>	<b>3616</b>
<b>19</b>	Add any amount from Schedule 5	<b>19</b>	<b>83</b>
<b>20a</b>	Add lines 16 and 17. These are your total payments	<b>20a</b>	<b>83</b>
<b>21</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>21</b>	
<b>22</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>22</b>	
<b>23</b>	<b>a</b> Routing number <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	<b>23</b>	
<b>24</b>	<b>d</b> Account number	<b>24</b>	
<b>25</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>25</b>	
<b>26</b>	<b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions	<b>26</b>	
<b>27</b>	Estimated tax penalty (see instructions)	<b>27</b>	

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

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040

Your social security number  
**557698243**

<b>Additional Income</b>	<b>1-9b</b>	Reserved . . . . .	<b>1-9b</b>		
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>10</b>		
	<b>11</b>	Alimony received . . . . .	<b>11</b>		
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	<b>85</b>	
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	<b>13</b>		
	<b>14</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>14</b>		
	<b>15a</b>	Reserved . . . . .	<b>15b</b>		
	<b>16a</b>	Reserved . . . . .	<b>16b</b>		
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>		
	<b>18</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>		
	<b>19</b>	Unemployment compensation . . . . .	<b>19</b>		
	<b>20a</b>	Reserved . . . . .	<b>20b</b>		
<b>21</b>	Other income. List type and amount ► . . . . .	<b>21</b>			
<b>22</b>	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . . . . .	<b>22</b>	<b>85</b>		
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses . . . . .	<b>23</b>		
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>24</b>		
	<b>25</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>		
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>26</b>		
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>27</b>		
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>		
	<b>29</b>	Self-employed health insurance deduction . . . . .	<b>29</b>		
	<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>		
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ► . . . . .	<b>31a</b>		
	<b>32</b>	IRA deduction . . . . .	<b>32</b>		
	<b>33</b>	Student loan interest deduction . . . . .	<b>33</b>	<b>1628</b>	
	<b>34</b>	Reserved . . . . .	<b>34</b>		
	<b>35</b>	Reserved . . . . .	<b>35</b>		
	<b>36</b>	Add lines 23 through 35 . . . . .	<b>36</b>	<b>1628</b>	

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018

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

► Attach to 2018 Form 1040 or 2018 Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2018 Form 8606. See instructions.

Your social security number

**TAHIR A LEONARD****557698243****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).

If this is an amended  
return, check here ☐

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 2018.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), 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 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2018, including those made for 2018 from January 1, 2019, through April 15, 2019. See instructions . . . . .	<b>1</b>		
<b>2</b>	Enter your total basis in traditional IRAs. See instructions . . . . .	<b>2</b>		
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>		
	<div style="border: 1px solid black; padding: 2px;"> <b>In 2018, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: middle;"> <b>No</b> —► Enter the amount from line 3 on line 14. Do not complete the rest of Part I.         </div> <div style="display: inline-block; vertical-align: middle;"> <b>Yes</b> —► Go to line 4.         </div>			
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2019, through April 15, 2019 . . . . .	<b>4</b>		
<b>5</b>	Subtract line 4 from line 3 . . . . .	<b>5</b>		
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2018, plus any outstanding rollovers. Subtract any repayments of qualified 2017 disaster distributions (see 2018 Form 8915B). If the result is zero or less, enter -0-. See instructions . . . . .	<b>6</b>		
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2018. <b>Do not</b> include rollovers (other than repayments of qualified 2017 disaster distributions (see 2018 Form 8915B)), 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) . . . . .	<b>7</b>		
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018. Also enter this amount on line 16 . . . . .	<b>8</b>		
<b>9</b>	Add lines 6, 7, and 8 . . . . .	<b>9</b>		
<b>10</b>	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" . . . . .	<b>10</b>	×	
<b>11</b>	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 . . . . .	<b>11</b>		
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	<b>12</b>		
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	<b>13</b>		
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2018 and earlier years</b> . . . . .	<b>14</b>		
<b>15a</b>	Subtract line 12 from line 7 . . . . .	<b>15a</b>		
<b>b</b>	Enter the amount on line 15a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 22 . . . . .	<b>15b</b>		
<b>c</b>	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>15c</b>		
	<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 2018 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 2018.

<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 2018. . . . .	<b>16</b>	1711	
<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 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>18</b>	1711	

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2018. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), 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 2018, including any qualified first-time homebuyer distributions, and any qualified 2017 disaster distributions (see instructions). Also see 2018 Form 8915B . . . . .	<b>19</b>		
<b>20</b>	Qualified first-time homebuyer expenses (see instructions). <b>Do not</b> enter more than \$10,000 . . . . .	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- . . . . .	<b>21</b>		
<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>		
<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>		
<b>b</b>	Enter the amount on line 25a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 23 . . . . .	<b>25b</b>		
<b>c</b>	<b>Taxable amount.</b> Subtract line 25b from line 25a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b . . . . .	<b>25c</b>		

**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
--	---

**Paid Preparer Use Only**

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.			

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
(Sole Proprietorship)

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **09**

Name of proprietor <b>TAHIR A LEONARD</b>		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions) <b>ACCOMMODATION</b>	<b>B</b> Enter code from instructions ► <b>9 9 9 9 9 9</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>LAND/LOT</b>	<b>D</b> Employer ID number (EIN) (see instr.) 	
<b>E</b> Business address (including suite or room no.) ► <b>25 NAVY ST APT 8</b> City, town or post office, state, and ZIP code <b>VENICE CA 90291</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2018, check here <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part I Income**

<b>1</b> 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"/>	<b>1</b>	<b>85</b>
<b>2</b> Returns and allowances . . . . .		<b>2</b>	<b>0</b>
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	<b>85</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .		<b>4</b>	<b>0</b>
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		<b>5</b>	<b>85</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	<b>0</b>
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	<b>85</b>

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

<b>8</b> Advertising . . . . .	<b>8</b>	<b>0</b>	<b>18</b> Office expense (see instructions)	<b>18</b>	<b>0</b>
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>	<b>0</b>	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	<b>0</b>
<b>10</b> Commissions and fees . . . . .	<b>10</b>	<b>0</b>	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>	<b>0</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	<b>0</b>
<b>12</b> Depletion . . . . .	<b>12</b>	<b>0</b>	<b>b</b> Other business property . . . . .	<b>20b</b>	<b>0</b>
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>	<b>0</b>	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	<b>0</b>
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>	<b>0</b>	<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	<b>0</b>
<b>15</b> Insurance (other than health)	<b>15</b>	<b>0</b>	<b>23</b> Taxes and licenses . . . . .	<b>23</b>	<b>0</b>
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	<b>0</b>	<b>a</b> Travel . . . . .	<b>24a</b>	<b>0</b>
<b>b</b> Other . . . . .	<b>16b</b>	<b>0</b>	<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	<b>0</b>
<b>17</b> Legal and professional services	<b>17</b>	<b>0</b>	<b>25</b> Utilities . . . . .	<b>25</b>	<b>0</b>
			<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	<b>0</b>
			<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	<b>0</b>
			<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	<b>0</b>
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>	<b>0</b>			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>85</b>			
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> 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 . . . . .	<b>30</b>	<b>0</b>			
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>85</b>			
<b>32</b> 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 <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

<b>Part III</b>	<b>Cost of Goods Sold</b> (see instructions)
-----------------	--

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

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

<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	<b>0</b>	
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	<b>0</b>	
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	<b>0</b>	
<b>38</b>	Materials and supplies . . . . .	<b>38</b>	<b>0</b>	
<b>39</b>	Other costs . . . . .	<b>39</b>	<b>0</b>	
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>	<b>0</b>	
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>	<b>0</b>	
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	<b>0</b>	

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month, day, year)   ▶   /   /

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

**a** Business **0**      **b** Commuting (see instructions) **0**      **c** Other **0**

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

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

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

**b** If “Yes,” is the evidence written? ☐ Yes ☒ No

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

[illegible]

**Part IV: Determine Your Qualified Business Income Deduction**

27. Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from Part II, line 16 .....	27.	<u>17</u>
28. Qualified REIT dividends and qualified PTP income or (loss) (see instructions) .....	28.	<u>0</u>
29. Qualified REIT dividends and qualified PTP loss carryforward from prior years. Enter as a negative number .....	29.	<u>0</u>
30. Total qualified REIT dividends and qualified PTP income. Add lines 28 and 29. If less than zero, enter -0- .....	30.	<u>0</u>
31. REIT and PTP component. Multiply line 30 by 20% (0.20) .....	31.	<u>0</u>
32. Qualified business income deduction before the income limitation. Add lines 27 and 31 .....	32.	<u>17</u>
33. Taxable income before qualified business income deduction .....	33.	<u>31038</u>
34. Net capital gain (see instructions) .....	34.	<u>0</u>
35. Subtract line 34 from line 33. If zero or less, enter -0- .....	35.	<u>31038</u>
36. Income limitation. Multiply line 35 by 20% (0.20) .....	36.	<u>6208</u>
37. Qualified business income deduction. Enter the smaller of line 32 or line 36 .....	37.	<u>17</u>
38. Total qualified REIT dividend and qualified PTP loss carryforward. Add lines 28 and 29, if zero or greater enter -0- .....	38.	<u>0</u>
39. DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37. Enter this deduction on Form 1040, line 10. See the instructions for Form 1040, line 10 .....	39.	<u>0</u>

**Part I—Trade, Business, and Aggregation Information**

Before you beginning to fill out Part I, determine if you need to complete Schedule A, B, C, or D by answering the following questions.

1. Do you have a specified service trade or business? If you answered yes, complete Schedule A before starting Part I.
2. Are you choosing to aggregate multiple trades or businesses into a single trade or business? If you answered yes, complete Schedule B before starting Part I.
3. Did any of your trades or businesses have a net loss for the year or do you have a qualified business net loss from prior years? If you answered yes, complete Schedule C before starting Part I.

**Line 1.** Enter the trade or business name and check the appropriate boxes. If you aggregated multiple trades or businesses into a single business on Schedule B, enter the aggregation group name, for example, Aggregation 1, 2, 3, etc., instead of entering the business name and leave line 1(d) blank. Enter on line 1(d), the employer identification number (EIN) that was is-

sued to you or your business on Form SS-4. If you do not have an EIN, enter your social security number (SSN) or individual taxpayer identification number (ITIN). If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, enter the EIN issued to the LLC. If you do not have such an EIN, enter the owner's name and tax identification number.

**Part II—Determine Your Qualified Business Income Component**

**Line 2. Qualified business income from the trade or business.** Enter your QBI for each trade or business. The amount reported on line 2 can't be less than zero. See the instructions for Schedule C.

**Line 3.** Multiple line 2 by 20% (0.20). If your taxable income is \$157,500 or less (\$315,000 if married filing jointly), skip lines 4 through 12 and enter line 3 on line 13.

**Line 4. Allocable share of W-2 wages from trade or business.** Enter your W-2 wages from the trade or business.

**Note.** if the QBI on line 2 for the trade or business is zero, then the amount reported on line 4 with respect to that trade or business must also be zero.

**Line 7. Allocable share of the unadjusted basis immediately after acquisition.** Enter your share of the UBIA for all qualified property for the trade or business.

**Note.** if the QBI on line 2 for the trade or business is zero, then the amount reported on line 7 with respect to that trade or business must also be zero.

**Line 14. Patron reduction.** Patrons of agricultural or horticultural cooperatives are required to reduce their QBI deduction by the lesser of:

- 9% of QBI allocable to qualified payments from a specified cooperative, or
- 50% of W-2 wages allocable to qualified payments.

If you are a patron of an agricultural or horticultural cooperative, fill out Schedule D, Special Rules for Patrons of Agricultural or Horticultural Cooperatives.



## 2018 California Resident Income Tax Return

540

☐ Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2019.

Your first name <b>T A H I R</b>	Initial <b>A</b>	Last name <b>L E O N A R D</b>	Suffix	Your SSN or ITIN <b>5 5 7 6 9 8 2 4 3</b>	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
Additional information (see instructions)				PBA code	
Street address (number and street) or PO box <b>2 5 N A V Y S T</b>				Apt. no/ste. no. <b>8</b>	
City (If you have a foreign address, see instructions) <b>V E N I C E</b>				State <b>C A</b>	ZIP code <b>9 0 2 9 1 -</b>
Foreign country name		Foreign province/state/county		Foreign postal code	

Date of Birth	Your DOB (mm/dd/yyyy) ● <b>0 2 0 2 1 9 7 5</b>	Spouse's/RDP's DOB (mm/dd/yyyy) ●
	Prior Name ● <b>L E O N A R D</b>	Spouse's/RDP's prior name (see instructions) ●

If your California filing status is different from your federal filing status, check the box here ☐

Filing Status	1 <input checked="" type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
	2 <input type="checkbox"/> Married/RDP filing jointly. See inst.	5 <input type="checkbox"/> Qualifying widow(er). Enter year spouse/RDP died <input type="text"/>
	See instructions. <input type="text"/>	
3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here <input type="text"/>		

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. . . . . ● 6 ☐

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

Exemptions	7 <b>Personal:</b> If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. . . ● 7 <input type="text" value="1"/> X \$118 = ● \$ <input type="text" value="118"/>
	8 <b>Blind:</b> If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . ● 8 <input type="text"/> X \$118 = ● \$ <input type="text"/>
	9 <b>Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9 <input type="text"/> X \$118 = ● \$ <input type="text"/>

Exemptions	10 <b>Dependents: Do not include yourself or your spouse/RDP.</b>		
	<b>Dependent 1</b>	<b>Dependent 2</b>	<b>Dependent 3</b>
	First Name ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>
	Last Name ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>
	SSN ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>
Dependent's relationship to you ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>	

Total dependent exemptions . . . . . ● 10 <input type="text"/> X \$367 = ● \$ <input type="text"/>
11 <b>Exemption amount:</b> Add line 7 through line 10. Transfer this amount to line 32. . . . . ● 11 \$ <input type="text" value="118"/>

Your name:

T A H I R A L E O N A R D

Your SSN or ITIN:

5 5 7 6 9 8 2 4 3

Taxable Income

- 12 State wages from your Form(s) W-2, box 16. . . . . ● 12 42870.00
- 13 Enter federal adjusted gross income from Form 1040, line 7. . . . . ● 13 43038.00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . . ● 14 .00
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . . 15 43038.00
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C. . . . . ● 16 .00
- 17 California adjusted gross income. Combine line 15 and line 16. . . . . ● 17 43038.00
- 18 Enter the **larger of** { Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**  
Your California **standard deduction** shown below for your filing status:  
• Single or Married/RDP filing separately. . . . . \$4,401  
• Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . . . \$8,802  
If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions . . . ● 18 4401.00
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . . ● 19 38637.00

Tax

- 31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule  
● ☐ FTB 3800 ● ☐ FTB 3803 . . . . . ● 31 1186.00
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$194,504, see instructions . . . . . ● 32 118.00
- 33 Subtract line 32 from line 31. If less than zero, enter -0- . . . . . ● 33 1068.00
- 34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A. . . . . ● 34 .00
- 35 Add line 33 and line 34 . . . . . ● 35 1068.00

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions . . . . . ● 40 .00
- 43 Enter credit name  code ●  and amount . . . ● 43 .00
- 44 Enter credit name  code ●  and amount . . . ● 44 .00
- 45 To claim more than two credits, see instructions. Attach Schedule P (540). . . . . ● 45 .00
- 46 Nonrefundable renter's credit. See instructions . . . . . ● 46 .00
- 47 Add line 40 through line 46. These are your total credits. . . . . ● 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- . . . . . ● 48 1068.00

Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540) . . . . . ● 61 .00
- 62 Mental Health Services Tax. See instructions. . . . . ● 62 .00
- 63 Other taxes and credit recapture. See instructions. . . . . ● 63 .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax . . . . . ● 64 1068.00

Your name:

T A H I R A L E O N A R D

Your SSN or ITIN:

5 5 7 6 9 8 2 4 3

## Payments

71	California income tax withheld. See instructions . . . . .	● 71	1051	.00
72	2018 CA estimated tax and other payments. See instructions . . . . .	● 72		.00
73	Withholding (Form 592-B and/or 593). See instructions . . . . .	● 73		.00
74	Excess SDI (or VPD) withheld. See instructions . . . . .	● 74		.00
75	Earned Income Tax Credit (EITC) . . . . .	● 75		.00
76	Add lines 71 through 75. These are your total payments. See instructions . . . . .	⊙ 76	1051	.00

## Use Tax

91 **Use Tax.** Do not leave blank. See instructions . . . . . ● 91

If line 91 is zero, check if:

☐

No use tax is owed.

☐

You paid your use tax obligation directly to CDTFA.

## Overpaid Tax/Tax Due

92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76 . . . . .	⊙ 92	1051	.00
93	<b>Use Tax balance.</b> If line 91 is more than line 76, subtract line 76 from line 91 . . . . .	⊙ 93		.00
94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92 . . . . .	⊙ 94		.00
95	Amount of line 94 you want applied to your <b>2019</b> estimated tax . . . . .	● 95		.00
96	Overpaid tax available this year. Subtract line 95 from line 94 . . . . .	● 96		.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64 . . . . .	⊙ 97	17	.00

## Contributions

	Code	Amount
California Seniors Special Fund. See instructions . . . . .	● 400	
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . .	● 401	
Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . .	● 403	

This space reserved for 2D barcode

This space reserved for 2D barcode

Your name:

T A H I R A L E O N A R D

Your SSN or ITIN:

5 5 7 6 9 8 2 4 3

## Contributions

	<b>Code</b>	<b>Amount</b>
California Breast Cancer Research Voluntary Tax Contribution Fund . . . . .	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund . . . . .	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund . . . . .	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund . . . . .	● 408	<input type="text"/> .00
California Sea Otter Fund . . . . .	● 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund . . . . .	● 413	<input type="text"/> .00
School Supplies for Homeless Children Fund . . . . .	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase . . . . .	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . .	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund . . . . .	● 425	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse . . . . .	● 430	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Fund . . . . .	● 431	<input type="text"/> .00
Revive the Salton Sea Fund . . . . .	● 432	<input type="text"/> .00
California Domestic Violence Victims Fund . . . . .	● 433	<input type="text"/> .00
Special Olympics Fund . . . . .	● 434	<input type="text"/> .00
Type 1 Diabetes Research Fund . . . . .	● 435	<input type="text"/> .00
California YMCA Youth and Government Voluntary Tax Contribution Fund . . . . .	● 436	<input type="text"/> .00
Habitat for Humanity Voluntary Tax Contribution Fund . . . . .	● 437	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . .	● 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . .	● 439	<input type="text"/> .00
Rape Backlog Kit Voluntary Tax Contribution Fund . . . . .	● 440	<input type="text"/> .00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund . . . . .	● 441	<input type="text"/> .00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund . . . . .	● 442	<input type="text"/> .00
Schools Not Prisons Voluntary Tax Contribution Fund . . . . .	● 443	<input type="text"/> .00
<b>110</b> Add code 400 through code 443. This is your total contribution . . . . .	● 110	<input type="text"/> .00

Your name:

T A H I R A L E O N A R D

Your SSN or ITIN:

5 5 7 6 9 8 2 4 3

Amount  
You Owe**111 AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**

● 111

17

.00

Pay online – Go to **ftb.ca.gov/pay** for more information.Interest and  
Penalties**112** Interest, late return penalties, and late payment penalties

112

.00

**113** Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● 113

.00

**114** Total amount due. See instructions. Enclose, but **do not** staple, any payment.

114

17

.00

**115 REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**

● 115

.00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.**Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number

☐

Checking

● Account number

● 116 Direct deposit amount

☐

Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number

☐

Checking

● Account number

● 117 Direct deposit amount

☐

Savings

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

**Sign  
Here**

● Your email address. Enter only one email address.

● Preferred phone number

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)

● PTIN

Firm's address

● Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . ● ☐ Yes ● ☐ No

Print Third Party Designee's Name

Telephone Number

It is unlawful  
to forge a  
spouse's/RDP's  
signature.Joint tax return?  
(See instructions)

# 2018 California Adjustments — Residents

# CA (540)

**Important:** Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Names(s) as shown on tax return

SSN or ITIN

T A H I R A L E O N A R D

5 5 7 - 6 9 - 8 2 4 3

## Part I Income Adjustment Schedule

### Section A — Income from federal Form 1040

	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>1</b> Wages, salaries, tips, etc. See instructions before making an entry in column B or C . . . . . <b>1</b>	<input checked="" type="radio"/> 42870	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>2</b> Taxable interest. (a) <input checked="" type="radio"/> . . . . . <b>2(b)</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>3</b> Ordinary dividends. See instructions. (a) <input checked="" type="radio"/> . . . . . <b>3(b)</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>4</b> IRAs, pensions, and annuities. See instructions. (a) <input checked="" type="radio"/> . . . . . <b>4(b)</b>	<input checked="" type="radio"/> 1711	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>5</b> Social security benefits. (a) <input checked="" type="radio"/> . . . . . <b>5(b)</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

### Section B — Additional Income from federal Schedule 1 (Form 1040)

<b>10</b> Taxable refunds, credits, or offsets of state and local income taxes . . . . . <b>10</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>11</b> Alimony received . . . . . <b>11</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<b>12</b> Business income or (loss) . . . . . <b>12</b>	<input checked="" type="radio"/> 85	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>13</b> Capital gain or (loss). See instructions. . . . . <b>13</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>14</b> Other gains or (losses) . . . . . <b>14</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>15a</b> Reserved. . . . . <b>15(b)</b>			
<b>16a</b> Reserved. . . . . <b>16(b)</b>			
<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . <b>17</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>18</b> Farm income or (loss) . . . . . <b>18</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>19</b> Unemployment compensation . . . . . <b>19</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>20a</b> Reserved. . . . . <b>20(b)</b>			
<b>21</b> Other income.			
<b>a</b> California lottery winnings		<input checked="" type="radio"/>	<b>a</b>
<b>b</b> Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/>	<b>b</b>
<b>c</b> Federal NOL		<input checked="" type="radio"/>	<b>c</b> <input checked="" type="radio"/>
(federal Schedule 1 (Form 1040), line 21)		<input checked="" type="radio"/>	<b>d</b>
<b>d</b> NOL deduction from FTB 3805V		<input checked="" type="radio"/>	<b>e</b>
<b>e</b> NOL from FTB 3805Z,		<input checked="" type="radio"/>	<b>f</b> <input checked="" type="radio"/>
3806, 3807, or 3809		<input checked="" type="radio"/>	
<b>f</b> Other (describe):		<input checked="" type="radio"/>	
<input checked="" type="radio"/> . . . . .		<input checked="" type="radio"/>	
<b>22</b> <b>Total.</b> Combine line 1 through line 21 in column A. Add line 1 through line 21f in column B and column C. Go to Section C. . . . . <b>22</b>	<input checked="" type="radio"/> 44666	<input checked="" type="radio"/>	<input checked="" type="radio"/>

### Section C — Adjustments to Income from federal Schedule 1 (Form 1040)

<b>23</b> Educator expenses . . . . . <b>23</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . <b>24</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>25</b> Health savings account deduction . . . . . <b>25</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
<b>26</b> Moving expenses. Attach federal Form 3903. See instructions . . . . . <b>26</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<b>27</b> Deductible part of self-employment tax . . . . . <b>27</b>	<input checked="" type="radio"/>		
<b>28</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>28</b>	<input checked="" type="radio"/>		
<b>29</b> Self-employed health insurance deduction. . . . . <b>29</b>	<input checked="" type="radio"/>		
<b>30</b> Penalty on early withdrawal of savings. . . . . <b>30</b>	<input checked="" type="radio"/>		
<b>31a</b> Alimony paid. (b) Recipient's: SSN <input checked="" type="radio"/> - - - - -			
Last name <input checked="" type="radio"/> . . . . . <b>31a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>
<b>32</b> IRA deduction. . . . . <b>32</b>	<input checked="" type="radio"/>		
<b>33</b> Student loan interest deduction . . . . . <b>33</b>	<input checked="" type="radio"/> 1628		<input checked="" type="radio"/>
<b>34</b> Reserved. . . . . <b>34</b>			
<b>35</b> Reserved . . . . . <b>35</b>			
<b>36</b> Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions . . . . . <b>36</b>	<input checked="" type="radio"/> 1628	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>37</b> <b>Total.</b> Subtract line 36 from line 22 in columns A, B, and C. See instructions . . . . . <b>37</b>	<input checked="" type="radio"/> 43038	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Part II Adjustments to Federal Itemized Deductions**Check the box if you did NOT itemize for federal but will itemize for California ☒ ☐**A Federal Amounts**  
(from federal Schedule A  
(Form 1040))**B Subtractions**  
See instructions**C Additions**  
See instructions**Medical and Dental Expenses**

1	Medical and dental expenses	<input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040, line 7	<input checked="" type="radio"/>	2			
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0.	<input checked="" type="radio"/>	4			

**Taxes You Paid**

5a	State and local income tax or general sales taxes	<input checked="" type="radio"/>	5a	<input checked="" type="radio"/>		
5b	State and local real estate taxes	<input checked="" type="radio"/>	5b			
5c	State and local personal property taxes	<input checked="" type="radio"/>	5c			
5d	Add lines 5a through 5c	<input checked="" type="radio"/>	5d			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C	<input checked="" type="radio"/>	5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
6	Other taxes. List type	<input checked="" type="radio"/>	6	<input checked="" type="radio"/>		
7	Add lines 5e and 6	<input checked="" type="radio"/>	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

**Interest You Paid**

8a	Home mortgage interest and points reported to you on Form 1098	<input checked="" type="radio"/>	8a			<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on Form 1098	<input checked="" type="radio"/>	8b			<input checked="" type="radio"/>
8c	Points not reported to you on Form 1098	<input checked="" type="radio"/>	8c			<input checked="" type="radio"/>
8d	Reserved		8d			
8e	Add lines 8a through 8c	<input checked="" type="radio"/>	8e			<input checked="" type="radio"/>
9	Investment interest	<input checked="" type="radio"/>	9	<input checked="" type="radio"/>		<input checked="" type="radio"/>
10	Add lines 8e and 9	<input checked="" type="radio"/>	10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Gifts to Charity**

11	Gifts by cash or check	<input checked="" type="radio"/>	11	<input checked="" type="radio"/>		<input checked="" type="radio"/>
12	Other than by cash or check	<input checked="" type="radio"/>	12	<input checked="" type="radio"/>		<input checked="" type="radio"/>
13	Carryover from prior year	<input checked="" type="radio"/>	13	<input checked="" type="radio"/>		<input checked="" type="radio"/>
14	Add lines 11 through 13	<input checked="" type="radio"/>	14	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Casualty and Theft Losses**

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	<input checked="" type="radio"/>	15	<input checked="" type="radio"/>		<input checked="" type="radio"/>
----	--	----------------------------------	----	----------------------------------	--	----------------------------------

**Other Itemized Deductions**

16	Other—from list in federal instructions	<input checked="" type="radio"/>	16	<input checked="" type="radio"/>		<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	17	<input checked="" type="radio"/>		<input checked="" type="radio"/>

**18 Total Adjustments to Federal Itemized Deductions.** Combine line 17 column A less column B plus column C ☒ 18

## Job Expenses and Certain Miscellaneous Deductions

**19** Unreimbursed employee expenses - job travel, union dues, job education, etc.  
Attach federal Form 2106 if required. See instructions. ☐ **19**

**20** Tax preparation fees. ☐ **20**

**21** Other expenses - investment, safe deposit box, etc. List type ☐ **21**

**22** Add lines 19 through 21. ☐ **22**

**23** Enter amount from federal Form 1040, line 7 ☐

**24** Multiply line 23 by 2% (0.02). If less than zero, enter 0. ☐ **24**

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. ☐ **25**

**26** **Total Itemized Deductions.** Add line 18 and line 25. ☐ **26**

**27** Other adjustments. See instructions. Specify. ☐ **27**

**28** Combine line 26 and line 27. ☐ **28**

**29** **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**  
Single or married/RDP filing separately . . . . . **\$194,504**  
Head of household . . . . . **\$291,760**  
Married/RDP filing jointly or qualifying widow(er) . . . . . **\$389,013**

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. ☐ **29**

**30** **Enter the larger of the amount on line 29 or your standard deduction listed below**  
Single or married/RDP filing separately. See instructions. . . . . **\$4,401**  
Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . **\$8,802**

**Transfer the amount on line 30 to Form 540, line 18.** ☐ **30**

This space reserved for 2D barcode

This space reserved for 2D barcode



# 2018 Instructions for Form FTB 3582

## Payment Voucher for Individual e-filed Returns

### General Information

Use form FTB 3582, Payment Voucher for Individual e-filed Returns, only if both of the following apply:

- You filed your tax return electronically.
- You have a balance due and pay with a check or money order.

If you **do not** have a balance due, **do not** complete or mail the voucher below.

If you owe tax, choose one of the following payment options:

- Web Pay** – Pay the amount you owe using our secure online payment service. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay). If you pay online, **do not** complete or mail the voucher below.
- Credit Card** – Use your major credit card. Call 800.272.9829 or go to [officialpayments.com](http://officialpayments.com), use code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, **do not** complete or mail the voucher below.
- Check or Money Order** – You can pay the balance due with a check or money order using the voucher below.

### Mandatory Electronic Payments

You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty. Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to [ftb.ca.gov/e-pay](http://ftb.ca.gov/e-pay).

### Private Mail Box (PMB)

Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

### Instructions

Is your form FTB 3582 preprinted with your information?

**Yes.** Go to number 1. **No.** Go to number 2.

- Verify that your name(s), address, social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs), and amount of payment are correct before you write your check or money order.  
If you need to make a change, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then go to number 3.

- If no balance is due, **do not** complete or mail the voucher below. Complete the voucher at the bottom of this page if a balance is due. Print your name(s), address, SSNs or ITINs, and amount of payment in the designated space. Using black or blue ink, print all names and words in **CAPITAL LETTERS**. Scanning machines may not be able to read other colors of ink or pencil.

The information on form FTB 3582 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of your 2018 Form 540, Form 540 2EZ, or the Long or Short Form 540NR.

- Using black or blue ink, make your check or money order payable to "Franchise Tax Board." **Do not send cash.** Write your SSN or ITIN and "2018 FTB 3582" on the check or money order. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
- Detach the payment voucher from the bottom of this page, only if an amount is due. Enclose, but **do not** staple, your payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Do not mail a paper copy of your tax return to the FTB. Keep it for your records. Mailing a paper copy of your e-filed tax return may cause a delay in processing.**

### When to Make Your Payment

If you have a balance due on your 2018 tax return, mail form FTB 3582 to the FTB with your payment for the full amount by April 15, 2019.

If you cannot pay the full amount you owe by April 15, 2019, pay as much as you can when you mail in form FTB 3582 to minimize additional charges. To request monthly payments file form FTB 3567, Installment Agreement Request. To get form FTB 3567, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **installment agreement** or call 800.338.0505 and follow the recorded instructions. Enter code 949 when instructed.

### Penalties and Interest

If you fail to pay your total tax liability by April 15, 2019, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2019, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax online with Web Pay or with another form FTB 3582. If you do not file your tax return by October 15, 2019, you will incur a late filing penalty plus interest from the original due date of the tax return.

— DETACH HERE — — — — — Save the stamp – pay online with Web Pay! — — — — — DETACH HERE — —

**Calendar year – File and Pay by April 15, 2019**

**CAUTION:** You may be required to pay electronically. See instructions.

TAXABLE YEAR

CALIFORNIA FORM

## 2018 Payment Voucher for Individual e-filed Returns

## 3582 (e-file)

Your first name <b>TAHIR A</b>	Initial <b>A</b>	Last name <b>LEONARD</b>	Your SSN or ITIN <b>5 5 7 - 6 9 - 8 2 4 3</b>
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN
Address (number and street, PO box, or PMB no.) <b>25 NAVY ST</b>			Apt. no./Ste.no. <b>8</b>
City (If you have a foreign address, see instructions) <b>VENICE</b>			State <b>CA</b>
			ZIP code <b>9 0 2 9 1</b>

**IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER. IF AN AMOUNT IS DUE,**

**MAIL TO:** FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Do not mail a paper copy of your tax return with this payment voucher. Mailing a paper copy of your e-filed tax return may cause a delay in processing.**

Amount of payment

**00**

TAXABLE YEAR

**2018****California Online e-file Return Authorization  
for Individuals**

FORM

**8453-OL**

Your first name and initial <b>TAHIR A</b>		Last name <b>LEONARD</b>		Suffix	Your SSN or ITIN <b>557698243</b>
If filing jointly, spouse's/RDP's first name		Last name		Suffix	Spouse's/RDP's SSN or ITIN
Street address (number and street) or PO box <b>25 NAVY ST</b>		Apt. no. <b>8</b>	PMB/private mailbox		Daytime telephone number <b>3104889098</b>
City <b>VENICE</b>				State <b>CA</b>	ZIP code <b>90291</b>
Foreign country name		Foreign province/state/county			Foreign postal code

**Part I Tax Return Information** (whole dollars only)

1 California adjusted gross income. See instructions ..... **1** 43038

2 Refund or no amount due. See instructions ..... **2** \_\_\_\_\_

3 Amount you owe. See instructions ..... **3** 17

**Part II Settle Your Account Electronically for Taxable Year 2018** (Payment due 4/15/2019)

4 ☐ Direct deposit of refund

5 ☐ Electronic funds withdrawal    5a Amount \_\_\_\_\_    5b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

**Part III Make Estimated Tax Payments for Taxable Year 2019** These are not installment payments for the current amount you owe.

	First Payment Due 4/15/2019	Second Payment Due 6/17/2019	Third Payment Due 9/16/2019	Fourth Payment Due 1/15/2020
6 Amount				
7 Withdrawal date				

**Part IV Banking Information** (Have you verified your banking information?)

8 Amount of refund to be directly deposited to account below \_\_\_\_\_    12 The remaining amount of my refund for direct deposit \_\_\_\_\_

9 Routing number \_\_\_\_\_    13 Routing number \_\_\_\_\_

10 Account number \_\_\_\_\_    14 Account number \_\_\_\_\_

11 Type of account: ☐ Checking    ☐ Savings    15 Type of account: ☐ Checking    ☐ Savings

**Part V Declaration of Taxpayer(s)**

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the bank account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2018 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

**Sign  
Here**

Your signature

Date

Spouse's/RDP's signature. If filing jointly, both must sign.  
*It is unlawful to forge a spouse's/RDP's signature.*

Date