

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
Check only one box.
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial Theodore S		Last name Nielson		Your social security number 646-40-5193	
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. 41 E 400 N, The Berkshire				Apt. no. 4	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, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Provo UT 84606					
Foreign country name		Foreign province/state/county		Foreign postal code	
If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>					

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

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(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"/>

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under **Standard Deduction**, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	7,597.
2a	Tax-exempt interest	2a		2b	
3a	Qualified dividends	3a		3b	
4a	IRA distributions	4a		4b	
c	Pensions and annuities	4c		4d	
5a	Social security benefits	5a		5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>			6	
7a	Other income from Schedule 1, line 9			7a	2,658.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶			7b	10,255.
8a	Adjustments to income from Schedule 1, line 22			8a	188.
b	Subtract line 8a from line 7b. This is your adjusted gross income ▶			8b	10,067.
9	Standard deduction or itemized deductions (from Schedule A)	9	12,200.		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	0.		
11a	Add lines 9 and 10			11a	12,200.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-			11b	0.

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	12a	0.
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	0.
13a	Child tax credit or credit for other dependents	13a	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	0.
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	0.
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	376.
16	Add lines 14 and 15. This is your total tax	16	376.
17	Federal income tax withheld from Forms W-2 and 1099	17	470.

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

18	Other payments and refundable credits:		
a	Earned income credit (EIC)	18a	
b	Additional child tax credit. Attach Schedule 8812	18b	
c	American opportunity credit from Form 8863, line 8	18c	1,000.
d	Schedule 3, line 14	18d	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	1,000.
19	Add lines 17 and 18e. These are your total payments	19	1,470.

Refund

Direct deposit?
See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	1,094.
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	1,094.
b	Routing number 044000037 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 557591885		
22	Amount of line 20 you want applied to your 2020 estimated tax	22	

Amount You Owe

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

Third Party Designee

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☒ **No**

Designee's name	Phone no.	Personal identification number (PIN)

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	Date	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.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name	Self-Prepared	Phone no.		
Firm's address	Firm's EIN			

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

BAA

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Form **1040** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

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

Theodore S Nielson

Your social security number

646-40-5193

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	2,658.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ►	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	2,658.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	188.
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ►		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	188.

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

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Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **02**

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

Theodore S Nielson

Your social security number

646-40-5193

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	376.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	376.

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

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Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

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

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Name of proprietor Theodore S Nielson		Social security number (SSN) 646-40-5193
A Principal business or profession, including product or service (see instructions) Food Delivery	B Enter code from instructions ► 4 9 2 0 0 0	
C Business name. If no separate business name, leave blank. Uber Eats	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) ► 41 E 400 N, The Berkshire, Apt. 4 City, town or post office, state, and ZIP code Provo, UT 84606		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2019, check here <input checked="" type="checkbox"/>		
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	1,038.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	1,038.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	1,038.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	1,038.

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

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions).	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest (see instructions):		24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	63.
		b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a		28	28	1,055.
29 Tentative profit or (loss). Subtract line 28 from line 7		29	29	-17.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30		30	30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.		31	31	-17.
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		32a <input checked="" type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (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**

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

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) ► 07/15/2019

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business 1,710 **b** Commuting (see instructions) **c** Other 4,860

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.

Uber Processing Expense	63.
48 Total other expenses. Enter here and on line 27a	48 63.

SCHEDULE C
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Name of proprietor

Theodore S Nielson

Social security number (SSN)

646-40-5193

A Principal business or profession, including product or service (see instructions)
Landscaping Day Laborer**B** Enter code from instructions

▶ 5 6 1 7 3 0

C Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) ▶ 3989 E Libra Pl

City, town or post office, state, and ZIP code Chandler, AZ 85249

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2019, check here ☐**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	2,675.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	2,675.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	2,675.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	2,675.

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	2,675.	27a	Other expenses (from line 48)	27a	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	2,675.				
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation
36	Purchases less cost of items withdrawn for personal use
37	Cost of labor. Do not include any amounts paid to yourself
38	Materials and supplies
39	Other costs
40	Add lines 35 through 39
41	Inventory at end of year
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4

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 2019, enter the number of miles you used your vehicle for:

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

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

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

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

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

48	Total other expenses. Enter here and on line 27a 48

SCHEDULE SE
(Form 1040 or 1040-SR)

Self-Employment Tax

OMB No. 1545-0074

2019

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

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

Theodore S Nielson

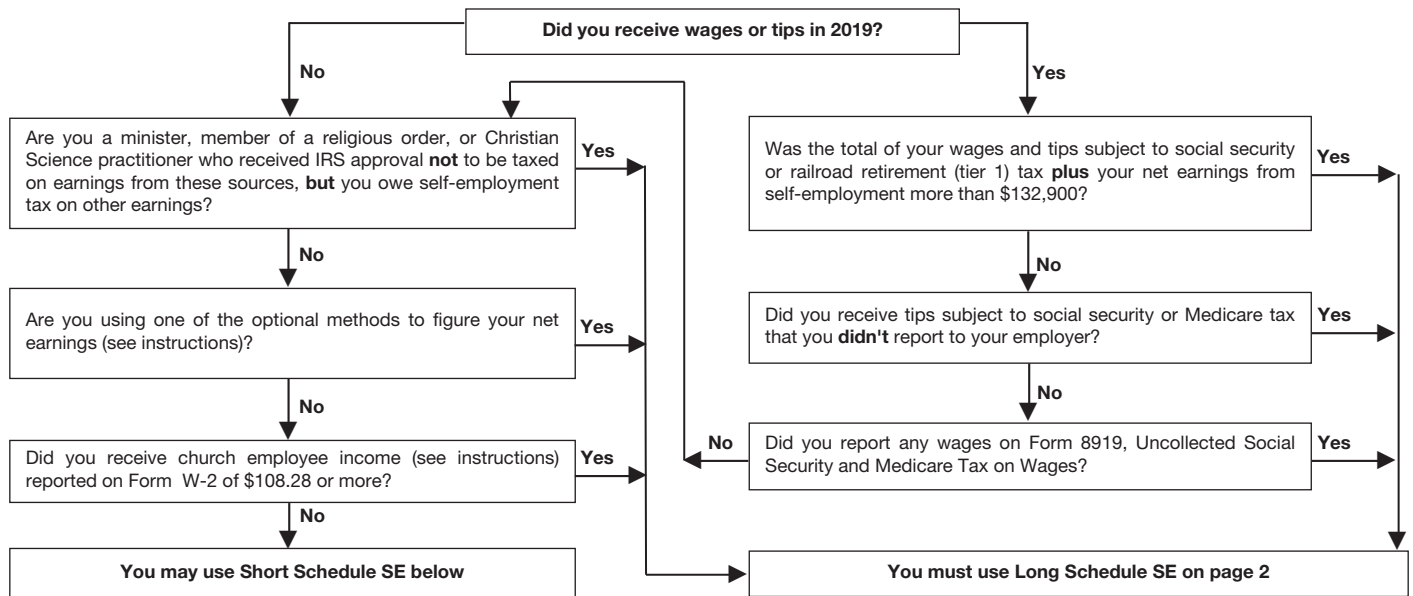
Social security number of person
with **self-employment** income ►

646-40-5193

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	2,658.
3	Combine lines 1a, 1b, and 2	3	2,658.
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b ►	4	2,455.
5	Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .	5	376.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	188.

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

BAA

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Schedule SE (Form 1040 or 1040-SR) 2019

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

Your social security number

646-40-5193

*Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	1	2,500.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . .	2	90,000.
3	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . .	3	10,067.
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit . . .	4	79,933.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . .	5	10,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 . . . • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . .	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> . . .	7	2,500.
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040 or 1040-SR, line 18c. Then go to line 9 below . . .	8	1,000.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) . . .	9	1,500.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . .	10	
11	Enter the smaller of line 10 or \$10,000 . . .	11	
12	Multiply line 11 by 20% (0.20) . . .	12	
13	Enter: \$136,000 if married filing jointly; \$68,000 if single, head of household, or qualifying widow(er) . . .	13	
14	Enter the amount from Form 1040 or 1040-SR, line 8b. If you're filing Form 2555 or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . .	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . .	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . .	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . .	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶ . . .	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040 or 1040-SR), line 3 . . .	19	0.

Name(s) shown on return

Theodore S Nielson

Your social security number

646-40-5193



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return) Theodore S Nielson	21 Student social security number (as shown on page 1 of your tax return) <div style="text-align: right;">646-40-5193</div>
22 Educational institution information (see instructions)	
a. Name of first educational institution Brigham Young University (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. A153A ASB PROVO UT 84602 (2) Did the student receive Form 1098-T from this institution for 2019? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. <div style="text-align: center;">87-0217280</div>	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2018 with box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution.
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2019? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2019 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of postsecondary education before 2019? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2019, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	4,000.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	2,000.
29 Multiply line 28 by 25% (0.25)	29	500.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,500.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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**Qualified Business Income Deduction
Simplified Computation**► **Attach to your tax return.**► **Go to www.irs.gov/Form8995 for instructions and the latest information.****2019**Attachment
Sequence No. **55**

Name(s) shown on return

Theodore S Nielson

Your taxpayer identification number

646-40-5193

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Uber Eats	646405193	-17.
ii	Theodore S Nielson	646405193	2,487.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	2,470.	
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	2,470.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		494.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
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		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		494.
11	Taxable income before qualified business income deduction	11	0.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		0.
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		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16		0.
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17		0.

40901

1555

Utah State Tax Commission
Utah Individual Income Tax Return
 All State Income Tax Dollars Fund Education

2019
TC-40

INTUIT

• Amended Return - enter code: (see instructions)

Full-yr Resident?

Your Social Security No.

646405193

Your first name

THEODORE

Your last name

NIELSON

Spouse's Soc. Sec. No.

Spouse's first name

Spouse's last name

Y/N

Y

Address

Telephone number

If deceased, complete
page 3, Part 1

41 E 400 N THE BERKSHIR APT 4
 City State ZIP+4

480-504-9055
 Foreign country (if not U.S.)

PROVO

UT 84606

1 Filing Status - enter code

1 = Single

• 1 2 = Married filing jointly

3 = Married filing separately

4 = Head of household

5 = Qualifying widow(er)

If using code 2 or 3, enter spouse's name and SSN above

2 Qualifying Dependents

a Dependents age 16 and under

b Other dependents

c 0 Total (add lines a and b)

Dependents must be claimed for the child tax
 credit on your federal return. See instructions.

3 Election Campaign Fund

Does not increase your tax or reduce your refund.

Enter the code for the Yourself Spouse
 party of your choice. • •

See instructions for
 code letters or go to incometax.utah.gov/elect.

If no contribution, enter N.

4	Federal adjusted gross income from federal return	• 4	10067
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	
6	Total income - add line 4 and line 5	6	10067
7	State tax refund included on federal form 1040, Schedule 1, line 1 (if any)	• 7	
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	
9	Utah taxable income (loss) - subtract the sum of lines 7 and 8 from line 6	• 9	10067
10	Utah tax - multiply line 9 by 4.95% (.0495) (not less than zero)	• 10	498
11	Utah personal exemption (multiply line 2c by \$579)	• 11	0
12	Federal standard or itemized deductions	• 12	12200
13	Add line 11 and line 12	13	12200
14	State income tax deducted on federal Schedule A, line 5a (if any)	• 14	
15	Subtract line 14 from line 13	15	12200
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	732
17	Enter: \$14,601 (if single or married filing separately); \$21,902 (if head of household); or \$29,202 (if married filing jointly or qualifying widower)	• 17	14601
18	Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	0
19	Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	0
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	732
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	X
22	Utah income tax - subtract line 20 from line 10 (not less than zero)	• 22	0

**Electronic filing
 is quick, easy and
 free, and will
 speed up your refund.**

**To learn more,
 go to
tap.utah.gov**

Utah Individual Income Tax Return (continued)

40902 SSN 646405193 Last name NIELSON

INTUIT

TC-40
2019

Pg. 2

23	Enter tax from TC-40, page 1, line 22	23	0
24	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	
25	Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 37	• 25	0
26	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	
27	Subtract line 26 from line 25 (not less than zero)	27	0
28	Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	
29	AMENDED RETURN ONLY - previous refund	• 29	
30	Recapture of low-income housing credit	• 30	
31	Utah use tax	• 31	
32	Total tax, use tax and additions to tax (add lines 27 through 31)	32	0
33	Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)	• 33	133
34	Credit for Utah income taxes prepaid from TC-546 and 2018 refund applied to 2019	• 34	
35	Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)	• 35	
36	Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)	• 36	
37	AMENDED RETURN ONLY - previous payments	• 37	
38	Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 38	
39	Total withholding and refundable credits - add lines 33 through 38	39	133
40	TAX DUE - subtract line 39 from line 32 (not less than zero)	• 40	
41	Penalty and interest (see instructions)	41	
42	TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41	• 42	
43	REFUND - subtract line 32 from line 39 (not less than zero)	• 43	133
44	Voluntary subtractions from refund (not greater than line 43) Enter the total from page 3, Part 5	• 44	
45	DIRECT DEPOSIT YOUR REMAINING REFUND - provide account information (see instructions for foreign accounts)		
	• Routing number 044000037 • Account number 557591885	Account type: • <input checked="" type="checkbox"/> checking • <input type="checkbox"/> savings	

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN Your signature	Date	Spouse's signature (if filing jointly)	Date
HERE			
Third Party Designee	Name of designee (if any) you authorize to discuss this return	Designee's telephone number	Designee PIN •
Paid Preparer's Section	Preparer's signature SELF-PREPARED Firm's name and address	Preparer's telephone number	Preparer's PTIN • Preparer's EIN •

Attach TC-40 page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, want to direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.

Line Explanations	IMPORTANT
1 Employer/payer ID number from W-2 box "b" or 1099 2 Utah withholding ID number from W-2 box "15" or 1099 (14 characters, ending in WTH, no hyphens) 3 Employer/payer name and address from W-2 box "c" or 1099 4 Enter "X" if reporting Utah withholding from form 1099 5 Employee's Social Security number from W-2 box "a" or 1099 6 Utah wages or income from W-2 box "16" or 1099 7 Utah withholding tax from W-2 box "17" or 1099	Do not send your W-2s or 1099s with your return. Instead enter W-2 or 1099 information below, but only if there is Utah withholding on the form. Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax. Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.
First W-2 or 1099 1 870217280 2 11691946005WTH (14 characters, no hyphens) 3 BRIGHAM YOUNG UNIVERSITY D55 ASB PROVO UT84602 4 5 646405193 6 7597. 7 133.	Second W-2 or 1099 1 2 (14 characters, no hyphens) 3 4 5 6 7
Third W-2 or 1099 1 2 (14 characters, no hyphens) 3 4 5 6 7	Fourth W-2 or 1099 1 2 (14 characters, no hyphens) 3 4 5 6 7

Enter total Utah withholding tax from all lines 7 here and on TC-40, page 2, line 33: 133.

Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.
Do not attach W-2s or 1099s to your Utah return.

Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.

Your First Name and Initial <u>Theodore S</u>	Last Name <u>Nielson</u>	Enter your SSN(s).	Your Social Security Number* 646 40 5193
Your Spouse's First Name and Initial (if filed joint)	Last Name		Spouse's Social Security No.*

PART 1 – PURPOSE

- To certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return.

***Do Not Truncate**

PART 2 – TAX RETURN INFORMATION

1 Arizona Adjusted Gross Income	2,470	00
2 Balance Of Tax	0	00
3 Arizona Income Tax Withheld ...		00

Check box 4 or box 5:

4 <input type="checkbox"/> REFUND: Enter the amount of refund.....	00
5 <input type="checkbox"/> AMOUNT YOU OWE: Enter the amount owed	0 00

PART 3 – FINANCIAL INSTITUTION INFORMATION

Must be present when requesting direct debit or deposit.

☐ **Foreign Account Deposit/Debit:** See instructions below.

TYPE OF ACCOUNT	ROUTING NUMBER
<input type="checkbox"/> Checking <input type="checkbox"/> Savings	

ACCOUNT NUMBER	DIRECT DEBIT REQUEST DATE	DIRECT DEBIT PAYMENT AMOUNT
	MM/DD/YYYY	\$.00

Box 4 Checkbox – Refund: You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the Financial Institution Information Section (Part 3).

Box 5 Checkbox – Amount You Owe: You owe taxes based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part 3).

Foreign Account Deposit/Debit Checkbox: Check the "Foreign Account Deposit/Debit" box if your deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, **you must mail a check to the Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.**

PART 4 – DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part 2)

Under penalties of perjury, I declare that I have examined a copy of my electronic Arizona individual income tax return and accompanying schedules and statements for the year ending December 31, 2019, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Arizona adjusted gross income, total tax, Arizona income tax withheld, and refund (or amount owed) listed above are the amounts shown on the copy of my electronic Arizona income tax return.

- 6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2019 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- 6b ☒ I do not want direct deposit of my refund or I am not receiving a refund.
- 6c ☐ I authorize the Arizona Department of Revenue (ADOR) 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 Arizona taxes owed on this return. 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.

If I have filed a balance due return, I understand that if the ADOR does not receive full and timely payment of my tax liability by April 15, 2020, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, state return will also be rejected.

I consent to my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending my electronic Arizona individual income tax return and accompanying schedules and statements to ADOR, and I consent to my ERO or OLSP sending such information to ADOR through a transmitter. I consent to ADOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize ADOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If ADOR contacts my ERO for a copy of my return, any documents or schedules to my return, and/or this authorization form, I authorize my ERO to release copies of the requested documents to ADOR.

I authorize Self-Prepared
(ELECTRONIC RETURN ORIGINATOR)

to make the election that I want my electronic signature to my electronic federal individual income tax return to serve as my signature to my electronic Arizona individual income tax return for the year ending December 31, 2019. I understand that when my ERO makes the election that my electronic signature to my federal individual income tax return will serve as my signature to my Arizona individual income tax return, I will have signed my Arizona individual income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete.

PLEASE SIGN HERE	→	YOUR PEN AND INK SIGNATURE	DATE
	→	SPOUSE'S PEN AND INK SIGNATURE	DATE

DO NOT STAPLE ANY ITEMS TO THE RETURN.
Place any required federal and AZ schedules or other documents after Form 140NR.

Arizona Form
140NR

Nonresident Personal Income Tax Return

FOR CALENDAR YEAR

2019

82F ☐ Check box 82F if filing under extension OR FISCAL YEAR BEGINNING MM/DD/2019 AND ENDING MM/DD/YYYY 66F

Your First Name and Middle Initial
1 Theodore S
Last Name
Nielson
Your Social Security Number
646 40 5193
Spouse's First Name and Middle Initial (if box 4 or 6 checked)
1
Last Name
Enter your SSN(s).
Spouse's Social Security No.

Current Home Address - number and street, rural route
2 41 E 400 N, The Berkshire
Apt. No.
4
Daytime Phone (with area code)
94 (480) 504-9055

City, Town or Post Office
3 Provo
State
UT
ZIP Code
84606
Last Names Used in Last Four Prior Year(s) (if different)
97

FILING STATUS
4 ☐ Married filing joint return 4a ☐ Injured Spouse Protection of Joint Overpayment
5 ☐ Head of household: Enter name of qualifying child or dependent on next line:
6 ☐ Married filing separate return: Enter spouse's name and Social Security Number above.
7 ☒ Single
↓ Enter the number claimed. Do not put a check mark.
8 ☐ Age 65 or over (you and/or spouse) If completing lines 8 and 9, also complete lines 47 and 48. For lines 10a and 10b, complete line 59.
9 ☐ Blind (you and/or spouse)
10a ☐ Dependents: under age of 17. 10b ☐ Dependents: Age 17 and over.
REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
88R
81P PM 80R RCVD

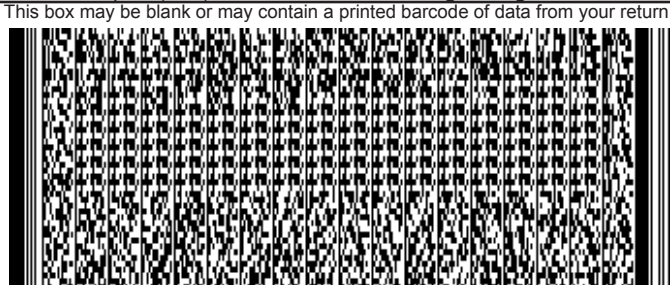
11-13 Residency Status (check one): 11 ☒ Nonresident 12 ☐ Nonresident Active Military 13 ☐ Composite Return

(Box 10a and 10b): Dependent Information: See instructions. For more space, (check) ☐ and complete page 4.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2019	(e) Dependent Age included in:		(f) if you did not claim this person on your federal return due to educational credits
					1 (Box 10a)	2 (Box 10b)	
10c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	2019 FEDERAL Amount from Federal Return	2019 ARIZONA Source Amount Only
14 Check box 14 if married and you are the spouse of an active duty military member who qualifies for relief under the Military Spouses Residency Relief Act 14 <input type="checkbox"/>		
15 Wages, salaries, tips, etc	15 7,597 00	0 00
16 Interest	16 00	00
17 Dividends	17 00	00
18 Arizona income tax refunds.....	18 00	00
19 Business income or (loss) from federal Schedule C	19 2,658 00	2,658 00
20 Gains or (losses) from federal Schedule D. See instructions for ARIZONA column	20 00	00
21 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E.....	21 00	00
22 Other income reported on your federal return. Include your own schedule	22 00	00
23 Total income: Add lines 15 through 22.....	23 10,255 00	2,658 00
24 Other federal adjustments: Include your own schedule	24 188 00	188 00
25 Federal adjusted gross income: Subtract line 24 from line 23 in the FEDERAL column.....	25 10,067 00	
26 Arizona gross income: Subtract line 24 from line 23 in the ARIZONA column	26	2,470 00
27 Arizona income ratio: Divide line 26 by line 25, and enter the result (not over 1.000).....	27	0.245

28 Total depreciation included in Arizona gross income	28	00
29 Partnership Income adjustment: See instructions	29	00
30 Net capital (loss) derived from the exchange of legal tender: See instructions	30	00



31 Other Additions to Income:	31	00
32 Subtotal: Add lines 26, 28, 29, 30, and 31	32	2,470 00
33 AZ sourced gain/loss 33	00	
34 Short-term gains .. 34	00	
35 Long-term gain/loss 35	00	
36 Net long-term gain 36	00	
37 Multiply line 36 by 25% (.25).....	37	00
38 Net capital gain from qualified small business	38	00
39 Net capital gain from exchange of legal tender	39	00
40 Recalculated Arizona depreciation.....	40	00
41 Partnership Income: See instructions.....	41	00
42 Subtract lines 37 through 41 from line 32....	42	2,470 00

Your Name (as shown on page 1) Theodore S Nielson	Your Social Security Number 646-40-5193
--	--

2019 Form 140NR - Standard Deduction Increase for Charitable Contributions

You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.

For taxable years beginning from and after December 31, 2018, certain taxpayers electing to take the Standard Deduction may *increase* the standard deduction amount by 25% (.25) of the total amount of the taxpayer's charitable deductions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona return.

NOTE: As a nonresident filing Form 140NR, you are required to apportion your allowable increased standard deduction based on your Arizona income ratio computed on page 1, line 27.

Charitable contributions (lines C1, C2, and C3) are those gifts allowed on federal Form 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

Complete the worksheet to determine the increased amount allowed in addition to your standard deduction.

C1	Gifts by cash or check.....	C1	250	00
C2	Other than by cash or check.....	C2		00
C3	Carryover from prior year.....	C3		00
C4	Add lines C1 through C3.....	C4	250	00
C5	Enter the total amount of charitable contributions for which you are claiming a credit under Arizona law for the current or prior tax year.....	C5		00
C6	Subtract line C5 from line C4 and enter the difference.....	C6	250	00
C7	Multiply line C6 by 25% (.25). Enter the result.....	C7	63	00
C8	Enter your Arizona income ratio from page 1, line 27.....	C8	0.245	
C9	Multiply line C7 by the ratio on line C8 and enter the result.....	C9	15	00

- Enter the amount shown on line C9 on page 2, line 54
- Be sure to check box **53S** for Standard Deduction on line 53.
- Check box **54C** for charitable deductions on line 54. If you do not check this box, you may be denied the increased standard deduction.