

File by Mail Instructions for your 2018 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

Eric L Jacobson
4733 Hannegan Road
Bellingham, WA 98226-7769

Balance Due/ Refund	Your federal tax return (Form 1040) shows you owe a balance due of \$624.00. Note: If you file your tax return after April 15, 2019, late payment penalties and interest may apply. If any late payment penalties and interest are due, the Internal Revenue Service will send you a bill.															
What You Need to Mail	Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return. Your payment - Mail a check or money order for \$624.00, payable to "United States Treasury". Write your Social Security number and "2018 Form 1040" on the check. Mail the return and check together. Mail your return and payment to: Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704 Deadline: Postmarked by Monday, April 15, 2019 Note: Your state return may be due on a different date. Please review your state filing instructions. Don't forget correct postage on the envelope.															
What You Need to Keep	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select File tab, then select the Print for Your Records category.															
2018 Federal Tax Return Summary	<table><tr><td>Adjusted Gross Income</td><td>\$</td><td>4,106.00</td></tr><tr><td>Taxable Income</td><td>\$</td><td>0.00</td></tr><tr><td>Total Tax</td><td>\$</td><td>624.00</td></tr><tr><td>Payment Due</td><td>\$</td><td>624.00</td></tr><tr><td>Effective Tax Rate</td><td></td><td>0.00%</td></tr></table>	Adjusted Gross Income	\$	4,106.00	Taxable Income	\$	0.00	Total Tax	\$	624.00	Payment Due	\$	624.00	Effective Tax Rate		0.00%
Adjusted Gross Income	\$	4,106.00														
Taxable Income	\$	0.00														
Total Tax	\$	624.00														
Payment Due	\$	624.00														
Effective Tax Rate		0.00%														
Changed Your Mind About e-filing?	You can still file electronically. Just go back to TurboTax, select the File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the Internal Revenue Service.															

IF you live in . . .	THEN use this address to send in your payment . . .
Florida, Louisiana, Mississippi, Texas	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Delaware, Maine, Massachusetts, Missouri, New Hampshire, New York, Vermont	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia	Internal Revenue Service P.O. Box 37910 Hartford, CT 06176-7910
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands.	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

TO PAY YOUR TAXES DUE BY CHECK, MAIL THIS FORM TO THE ADDRESS LISTED BELOW.

Form **1040-V** 2018

▼ Detach Here and Mail With Your Payment and Return ▼

Form **1040-V**

2018

Payment Voucher

Department of the Treasury
Internal Revenue Service (99)

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

3 Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	Dollars Cents
	624 .

REV 12/22/18 TTMAC 1555

ERIC L JACOBSON

4733 HANNEGAN ROAD
BELLINGHAM WA 98226-7769

INTERNAL REVENUE SERVICE
P.O. BOX 7704
SAN FRANCISCO, CA 94120-7704

534487541 FK JACO 30 0 201812 610

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

Form 1040 (2018)

Form 1040 (2018)

Page 2

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 for instructions and the latest information.

OMB No. 1545-0074

2018
Attachment
Sequence No. 01

Name(s) shown on Form 1040

Eric L Jacobson

Your social security number
534-48-7541

Additional Income	1-9b	Reserved	1-9b
	10	Taxable refunds, credits, or offsets of state and local income taxes	10
	11	Alimony received	11
	12	Business income or (loss). Attach Schedule C or C-EZ	12 4,418.
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	13
	14	Other gains or (losses). Attach Form 4797	14
	15a	Reserved	15b
	16a	Reserved	16b
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17
	18	Farm income or (loss). Attach Schedule F	18
	19	Unemployment compensation	19
	20a	Reserved	20b
	21	Other income. List type and amount ►	21
	22	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	22 4,418.
Adjustments to Income	23	Educator expenses	23
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24
	25	Health savings account deduction. Attach Form 8889	25
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26
	27	Deductible part of self-employment tax. Attach Schedule SE	27 312.
	28	Self-employed SEP, SIMPLE, and qualified plans	28
	29	Self-employed health insurance deduction	29
	30	Penalty on early withdrawal of savings	30
	31a	Alimony paid b Recipient's SSN ►	31a
	32	IRA deduction	32
	33	Student loan interest deduction	33
	34	Reserved	34
	35	Reserved	35
	36	Add lines 23 through 35	36 312.

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

Schedule 1 (Form 1040) 2018

SCHEDULE 4
(Form 1040)Department of the Treasury
Internal Revenue Service**Other Taxes**► Attach to Form 1040.
► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018Attachment
Sequence No. 04

Name(s) shown on Form 1040

Eric L Jacobson

Your social security number
534-48-7541

Other Taxes	57	Self-employment tax. Attach Schedule SE	57	624 .
	58	Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	59	
	60a	Household employment taxes. Attach Schedule H	60a	
	b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	60b	
	61	Health care: individual responsibility (see instructions)	61	
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	62	
	63	Section 965 net tax liability installment from Form 965-A	63	
	64	Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14	64	624 .

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

REV 12/21/18 TTMac

Schedule 4 (Form 1040) 2018

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 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

Eric L Jacobson

Social security number (SSN)

534-48-7541

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

B Enter code from instructions

► | 9 | 9 | 9 | 9 | 9 | 9 |

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.) ► **4733 Hannegan Road**

City, town or post office, state, and ZIP code **Bellingham, WA 98226-7769**

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

G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses. Yes No

H If you started or acquired this business during 2018, check here ►

I Did you make any payments in 2018 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	15,450.
2	Returns and allowances	► <input type="checkbox"/>	2	
3	Subtract line 2 from line 1	► <input type="checkbox"/>	3	15,450.
4	Cost of goods sold (from line 42)	► <input type="checkbox"/>	4	
5	Gross profit. Subtract line 4 from line 3	► <input type="checkbox"/>	5	15,450.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	► <input type="checkbox"/>	6	
7	Gross income. Add lines 5 and 6	► <input type="checkbox"/>	7	15,450.

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

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

Simplified method filers only: enter the total square footage of: (a) your home: _____
and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040)**, line 12 (or **Form 1040NR**, line 13) and on **Schedule SE**, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041**, line 3. }
• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040)**, line 12 (or **Form 1040NR**, line 13) and on **Schedule SE**, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041**, line 3. }
• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

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

Part III Cost of Goods Sold (see instructions)

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 . . .	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) ► 01/01/2016

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 4,785 b Commuting (see instructions) c Other 6,329

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

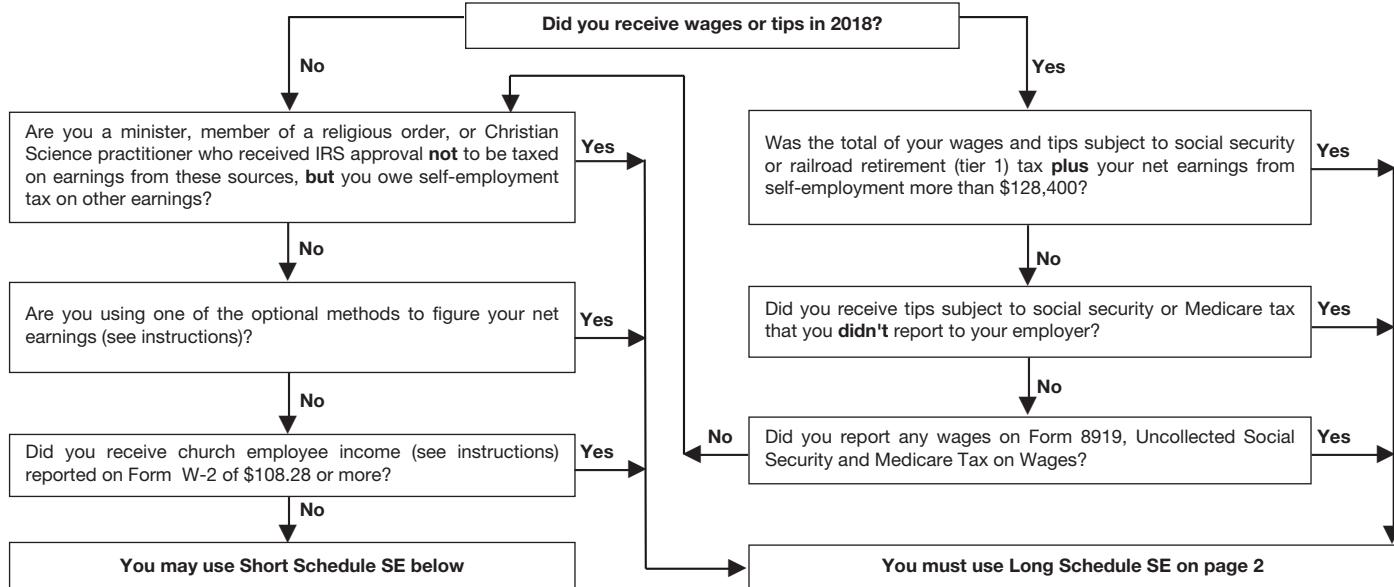
47a Do you have evidence to support your deduction? Yes No

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.

**SCHEDULE SE
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Self-Employment Tax**

OMB No. 1545-0074

2018Attachment
Sequence No. **17**Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR) | Social security number of person with **self-employment** income ► | 534-48-7541**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; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. 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	4,418.
3	Combine lines 1a, 1b, and 2	3	4,418.
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	4,080.
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		5	624.
5	Self-employment tax. If the amount on line 4 is:		
	• \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55		
	• More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 . . .		
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), line 27, or Form 1040NR, line 27 . . .	6	312.

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
► Go to www.irs.gov/Form8829 for instructions and the latest information.

2018

Name(s) of proprietor(s)

Eric L Jacobson

Your social security number
534-48-7541

Part I Part of Your Home Used for Business

Consulting

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	600
2	Total area of home	2	1,785
3	Divide line 1 by line 2. Enter the result as a percentage	3	33.61 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ►	7	33.61 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions)	8	3,682.
See instructions for columns (a) and (b) before completing lines 9-22.			
9		(a) Direct expenses	(b) Indirect expenses
10			0.
11			1,200.
12			1,200.
	Multiply line 12, column (b), by line 7.	13	403.
14	Add line 12, column (a), and line 13	14	403.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	3,279.
16			
17			
18			
19			
20			600.
21			2,000.
22			
23	Add lines 16 through 22	23	2,600.
24	Multiply line 23, column (b), by line 7.	24	874.
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	874.
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	874.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	2,405.
29			
30			1,077.
31			
32	Add lines 29 through 31	32	1,077.
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	1,077.
34	Add lines 14, 27, and 33	34	2,354.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 (see instructions)	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►	36	2,354.

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	37	250,000.
38	Value of land included on line 37	38	125,000.
39	Basis of building. Subtract line 38 from line 37	39	125,000.
40	Business basis of building. Multiply line 39 by line 7.	40	42,013.
41	Depreciation percentage (see instructions)	41	2.5641 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	1,077.

Part IV Carryover of Unallowed Expenses to 2019

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	0.
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	0.

Name(s) of Proprietor(s) Eric L Jacobson	Your SSN 534-48-7541
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Business name Consulting 4733 Hannegan Road
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Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1 Area used exclusively for daycare	1 _____
2 Total area of home.	2 _____
3 Business % for area used exclusively for daycare. Divide Line 1 by line 2	3 _____ %
4 Area used only partly for daycare	4 _____
5 Divide line 4 by line 2	5 _____ %
6 Multiply days used for daycare during year by hours used per day	6 _____ hr
7 Total hours available for use during the year (365 x 24 hours).	7 _____ hr
8 Divide line 6 by line 7. Enter result as a decimal amount. Carries to Simple Worksheet, line E	8 _____
9 Business % for area used only partly for daycare. Multiply line 8 by line 5	9 _____ %
10 Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	10 _____ %

Part II – Calculation of Business Income Limit for Form 8829, Line 8 or Simple Method, line A

Calculation of business income limit when part of gross income is from a place of business other than this home office:

1 Gross income from Schedule C, line 7	1 15,450.
2 Percent of gross income from business use of home reported on Schedule C	2 80.00 %
3 Gross income from business use of home. Multiply line 1 by line 2	3 12,360.
4 Gain from business use of your home shown on Schedule D or Form 4797	4 _____
5 Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5 12,360.
6 Total expenses from Schedule C, line 28.	6 8,678.
7 If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i>	7 _____
8 Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i>	8 _____
9 Line 5 less lines 6 or 7, and 8. Carries to Form 8829, In 8, or Simple Wks, In A	9 3,682.

Part III – Calculation of Line 42

1 Depreciation attributable to business use of home	1 1,077.
2 Depreciation for additions and improvements attributable to business use of home	2 _____
3 Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 42.	3 1,077.

Tax History Report

► Keep for your records

2018

Name(s) Shown on Return

Eric L Jacobson

	Five Year Tax History:				
	2014	2015	2016	2017	2018
Filing status	Single	Single	Single	Single	Single
Total income	8,419.	7,520.	8,355.	4,876.	4,418.
Adjustments to income	595.	532.	538.	345.	312.
Adjusted gross income	7,824.	6,988.	7,817.	4,531.	4,106.
Tax expense	3,071.	2,932.	2,774.	1,422.	1,219.
Interest expense . . .					
Contributions					
Misc. deductions . . .					
Other itemized ded'n's					
Total itemized/ standard deduction . .	6,200.	6,300.	6,300.	7,900.	13,600.
Exemption amount . .	3,950.	4,000.	4,050.	4,050.	0.
QBI deduction					0.
Taxable income	0.	0.	0.	0.	0.
Tax					
Alternative min tax . .					
Total credits					
Other taxes	1,190.	1,063.	1,075.	689.	624.
Payments	496.	503.	506.		
Form 2210 penalty . .					
Amount owed	694.	560.	569.	689.	624.
Applied to next year's estimated tax .					
Refund					
Effective tax rate % . .	-6.34	-7.20	-6.47	0.00	0.00
**Tax bracket %	10.0	10.0	10.0	10.0	10.0

**Tax bracket % is based on Taxable income.

Healthcare Entry Sheet

2018

► Keep for your records

The forms associated with healthcare (8965, 8962, 1095-A, and this Healthcare Entry Sheet) all interact with information from the information worksheet. Be sure to enter all personal information including dependents listed on the return **before** using this sheet to track health insurance coverage.

Yes No/Partial

Everyone on the tax return was covered by health insurance all year.

If everyone on the return was covered and there was no Market Place coverage (Form 1095-A) then check the YES box above - no other action is required.

Health Insurance Coverage for Individuals: Use this form to report healthcare coverage for individuals for months:

- not reported on 1095-A, 1095-B or 1095-C
- not covered by employer
- months not covered by an exemption

Note: The 1095-A information **must** be entered on Form 1095-A in order to correctly calculate any Premium Tax Credit. The 1095-B or the 1095-C can be entered directly in the table below.

If applicable enter information on form 1095-A, Health Insurance Marketplace Statement

Note: The IRS is not requiring the 1095-B or 1095-C be filed with the returns. Keep these forms for your records and track the months using the checkboxes below.

If applicable enter Market Place exemptions (ECNs) or Request exemptions on form 8965

Note: Do not enter the name, SSN, or date of birth directly on the table below. Instead, enter the information at the bottom of the Personal Information Worksheet or Dependent and Nondependent Information Worksheet.

Or if you check the box at the top "Yes" that "Everyone on the tax return was covered by health insurance all year." the covered all 12 months box will be marked for all the individuals below regardless of what is entered on the Personal Information or Dependent and Nondependent Information Worksheet.

The box at the top, "Everyone on the tax return was covered by health insurance all year" was checked. The covered all 12 months for each individual below will be checked regardless of the information entered on the Personal Information and Dependent Nondependent Information worksheets.

		Short Gap Eligible* Yes No														
a. Name of covered individual(s)		Covered all 12 months		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
b. SSN	c. DOB	1	Eric	Jacobson	534-48-7541	03/13/52	X	Short gap:	Yes	No						
2								Short gap:	Yes	No						
3								Short gap:	Yes	No						
4								Short gap:	Yes	No						
5								Short gap:	Yes	No						
6								Short gap:	Yes	No						

* See help for explanation of short gap Yes/No box function. It affects the calculation of short gap coverage for January and February based on answer, which indicates whether coverage at end of prior year qualify months for short gap eligibility.

Completion checkbox:

Check this box once you are finished with all the healthcare related entries.

Qualified Business Income Component Worksheet

2018

► Keep for your records

Name(s) Shown on Return Eric L Jacobson	Social Security Number 534-48-7541
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Aggregate trade or business name Aggregate trade or business ID number	Consulting
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For multiple businesses being aggregated under Regulations section 1.199A-4, complete the explanation statements below. (Not necessary for businesses combined with SSTB.)

Provide a description of the trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4.

Has this trade or business aggregation changed from the prior year? This includes changes due to a trade or business being formed, acquired, disposed, or ceasing operations. If yes, explain.

Business name	Tax ID	QBI	W2 wages	UBIA
Consulting		4,106.	0.	1,592.

1 Qualified business income (QBI)	4,106.
If using Simplified Worksheet, stop here.	
2 Taxable Income	
3 Threshold Amount. Enter \$315,000 if filing joint, otherwise \$157,500	
4 Subtract line 3 from line 2. If less than 0, enter 0	
5 Phase-in range amount. Enter \$100,000 if filing joint, otherwise \$50,000	
6 Reduction ratio. If line 4 is less than line 5, divide line 4 by line 5. Otherwise, enter 1	
7 Applicable percentage. Subtract the reduction ratio (line 6) from 1.0000	
8 Wages allocable to qualified business income	
9 Unadjusted Basis Immediately after Acquisition of Assets (UBIA) allocable to qualified business income	

Reductions for Specified Service Trades or Businesses

Check if Specified Service Trade or Business (SSTB)

11 SSTB reduction to QBI	
12 SSTB reduction to allocable wages	
13 SSTB reduction to allocable UBIA	

QBI, wages, and UBIA after applicable SSTB reductions

14 Qualified business income	
15 Allocable wages	
16 Allocable UBIA	

Tentative QBI component

17 Adjustments for QBI losses	
18 Loss-adjusted QBI (line 14 plus line 17)	
19 Tentative QBI component before limitations (20% of line 18)	

Wages and assets limits

20 50% of W2 wages	
21 25% of W2 wages	
22 2.5% of UBIA	
23 Sum of 25% of W2 wages and 2.5% of UBIA	
24 Wage and Asset Limit. Larger of line 20 or line 23	
25 Subtract wage/asset limit (line 24) from tentative QBI component (line 19) (But not less than 0)	

26 Reduction Amount. Multiply line 6 by line 25	
27 Subtract the Reduction Amount (line 26) from Tent. QBI Ded'n (line 19)	
28 Qualified payments from agricultural or horticultural coop	
29 Wages allocable to qualified payments from coop	
30 Patron reduction (lesser of 9% of line 28 or 50% of line 29)	

Qualified business income component amount

31 Subtract line 30 from line 27	
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Qualified Business Income Deduction Simplified Worksheet 2018

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Name(s) Shown on Return
Eric L Jacobson

Social Security Number
534-48-7541

This worksheet is for taxpayers who:

- Have qualified business income, REIT dividends, or PTP income.
- Are not a patron in a specified agricultural or horticultural cooperative.
- Have taxable income of \$157,500 or less (\$315,000 if married filing jointly).

1	(a) Trade or business name	(b) Employer identification number	(c) Qualified business income or (loss)
	<u>Consulting</u>		<u>4,106.</u>
2	Total qualified business income or (loss). Add the amounts in column 1(c)		<u>4,106.</u>
3	Qualified business loss carryforward from the prior year. Enter as negative.		
4	Total QBI. Combine lines 2 and 3. If zero or less, enter -0-		<u>4,106.</u>
5	Qualified business income component. Multiply line 4 by 20% (0.20)		<u>821.</u>
6	Qualified REIT dividends		
7	Qualified PTP income		
8	Qualified REIT dividends and PTP income or (loss)		
9	Qualified REIT and PTP loss carryforward from prior year. Enter as a negative		
10	Total qualified REIT and PTP income. Add lines 6 and 7. Enter -0- if negative		
11	Multiply line 8 by 20% (0.20)		
12	Qualified business income ded'n before income limitation. Add lines 5 and 9.		<u>821.</u>
13	Income before qualified business income deduction		<u>0.</u>
14	Net capital gains		<u>0.</u>
15	Subtract line 12 from line 11. If zero or less, enter -0-		<u>0.</u>
16	Income limitation. Multiply line 13 by 20% (0.20)		<u>0.</u>
17	Qualified business income deduction. Enter the smaller of line 10 or line 14		<u>0.</u>
	Total QB loss carryforward. Add lines 2 and 3. If more than zero, enter -0-		<u>0.</u>
	Total qualified REIT and PTP loss carryforward. Add lines 6 and 7. If more than zero, enter -0-		<u>0.</u>

Qualified Business Income Deduction Summary**2018**

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Name(s) Shown on Return
Eric L JacobsonSocial Security Number
534-48-7541Trade or business name **Net QBI**
Consulting **4,106.**Net income from qualified trades or businesses **4,106.**
Loss from previous year
Sum of activities with gains **4,106.**
Sum of activities with losses.Check if using Simplified Worksheet QBI component from Simplified Wksht line 5 or Wksht 12-A line 27 **821.**Total REIT dividends
PTP Income from non-SSTBs
PTP Income from SSTBs
Allowed PTP Income from SSTBs
Total Allowed PTP income.
Carryover REIT/PTP losses from prior year
Total REIT/PTP income
20% of total REIT/PTP incomeCombined QBI Amount (QBI component plus 20% of REIT/PTP income). **821.**Income before qualified business income deduction **0.**
Net capital gains **0.**
Taxable income minus net capital gains. If zero or less, enter -0- **0.**
20% of taxable income minus net capital gains **0.****Total QBI Deduction** **0.***Lesser of Combined QBI Amount or 20% of taxable income net of cap gains*

Section 199A(g) deduction for domestic production activities

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Name(s) Shown on Return
Eric L JacobsonSocial Security Number
534-48-7541**Part I Information from Form(s) 1098-E, Student Loan Interest Statement**

(a) Lender's name	(b) Borrower (Taxpayer, Spouse)	(c) Borrower's social security number	(d) Prior Year Student Loan Interest	(e) Student loan interest (Box 1)
Total student loan interest.				

Part II Computation of Student Loan Interest Deduction

1	Enter the total interest you paid in 2018 on qualified student loans (see Form 1040 instructions).	1	_____
2	Enter the smaller of line 1 or \$2,500	2	_____
3	Modified AGI	3	4,106.
	Note: If line 3 is \$80,000 or more if single, head of household, or qualifying widow(er) or \$165,000 or more if married filing jointly, stop here . You cannot take the deduction.		
4	Enter: \$65,000 if single, head of household, or qualifying widow(er); \$135,000 if married filing jointly	4	65,000.
5	Subtract line 4 from line 3. If zero or less, enter -0- here and on line 7, skip line 6, and go on to line 8	5	0.
6	Divide line 5 by \$15,000 or \$30,000 if married filing jointly. Enter the result as a decimal (rounded to at least three places)	6	0.0000
7	Multiply line 2 by line 6	7	_____
8	Student loan interest deduction. Subtract line 7 from line 2. Enter the result here and on Form 1040, Sch 1, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	8	_____

* **Modified AGI** is the amount from Form 1040, line 6, increased by any excludable income from Puerto Rico, or of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands, and foreign earned income/housing exclusion, and decreased by amounts on Schedule 1 (Form 1040), lines 23 through 32 and any write-in amount next to line 36, not including the Foreign housing deduction on line A of the Other Adjustments to Income Smart Worksheet.

Federal Carryover Worksheet

2018

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Name(s) Shown on Return Eric L Jacobson	Social Security Number 534-48-7541
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2017 State and Local Income Tax Information

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
Totals . .						

2017 State Extension Information

(a) State	(b) Paid With Extension

2017 Locality Extension Information

(a) Locality	(b) Paid With Extension

2017 State Estimates Information

(a) State	(c) Estimates Paid After 12/31

2017 Locality Estimates Information

(a) Locality	(c) Estimates Paid After 12/31

2017 State Taxes Due Information

(a) State	(e) Paid With Return

2017 Locality Taxes Due Information

(a) Locality	(e) Paid With Return

2017 State Refund Applied Information

(a) State	(g) Applied Amount

2017 Locality Refund Applied Information

(a) Locality	(g) Applied Amount

2017 State Tax Refund Information

(a) State	(d) Total Withheld/Pmts	(f) Total Overpayment

2017 Locality Tax Refund Information

(a) Locality	(d) Total Withheld/Pmts	(f) Total Overpayment

Eric L Jacobson

534-48-7541

Other Tax and Income Information		2017	2018
1 Filing status	1	1 Single	1 Single
2 Number of exemptions for blind or over 65 (0 - 4)	2	1	1
3 Itemized deductions	3	1,422.	1,219.
4 Check box if required to itemize deductions	4	<input type="checkbox"/>	<input type="checkbox"/>
5 Adjusted gross income	5	4,531.	4,106.
6 Tax liability for Form 2210 or Form 2210-F	6	689.	624.
7 Alternative minimum tax	7		
8 Federal overpayment applied to next year estimated tax	8		

[QuickZoom to the IRA Information Worksheet for IRA information](#) ►

Excess Contributions		2017	2018
9 a Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b Spouse's excess Archer MSA contributions as of 12/31	b		
10 a Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a Taxpayer's excess HSA contributions as of 12/31	11 a		
b Spouse's excess HSA contributions as of 12/31	b		
Loss and Expense Carryovers		2017	2018
Note: Enter all entries as a positive amount			
12 a Short-term capital loss.	12 a		
b AMT Short-term capital loss	b		
13 a Long-term capital loss	13 a		
b AMT Long-term capital loss	b		
14 a Net operating loss available to carry forward	14 a		
b AMT Net operating loss available to carry forward	b		
15 a Investment interest expense disallowed	15 a		
b AMT Investment interest expense disallowed	b		
16 Nonrecaptured net Section 1231 losses from:	a 2018 . . .	16 a	
	b 2017 . . .	b	
	c 2016 . . .	c	
	d 2015 . . .	d	
	e 2014 . . .	e	
	f 2013 . . .	f	
17 AMT Nonrecap'd net Sec 1231 losses from:	a 2018 . . .	17 a	
	b 2017 . . .	b	
	c 2016 . . .	c	
	d 2015 . . .	d	
	e 2014 . . .	e	
	f 2013 . . .	f	

Eric L Jacobson

534-48-7541

Credit Carryovers				2017	2018
18	General business credit		18		
19	Adoption credit from:	a 2018	19a		
		b 2017	b		
		c 2016	c		
		d 2015	d		
		e 2014	e		
		f 2013	f		
20	Mortgage interest credit from:	a 2018	20a		
		b 2017	b		
		c 2016	c		
		d 2015	d		
21	Credit for prior year minimum tax		21		
22	District of Columbia first-time homebuyer credit		22		
23	Residential energy efficient property credit		23		
Other Carryovers				2017	2018
24	Section 179 expense deduction disallowed		24	0.	
25	Excess foreign housing deduction:	a Taxpayer (Form 2555, line 46)	25a		
		b Taxpayer (Form 2555, line 48)	b		
		c Spouse (Form 2555, line 46)	c		
		d Spouse (Form 2555, line 48)	d		

Charitable Contribution Carryovers

26	2017 Carryover of charitable contributions from:	Other Property		Capital Gain		Cash
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%
	a 2017					
	b 2016					
	c 2015					
	d 2014					
	e 2013					
27	2018 Carryover of charitable contributions from:	Other Property		Capital Gain		Cash
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	(e) 60%
	a 2018					
	b 2017					
	c 2016					
	d 2015					
	e 2014					
28	Amount overpaid less earned income credit					0.

2017 State Capital Loss Carryovers (For users not transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State

Eric L Jacobson
Sah G Consultant

Tax Year 2018
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* Code: S = Sold, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, X = Non-depreciated asset, H = Home Office

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Tax Year 2018
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2018 Alternative Minimum Tax Depreciation Report

Sch C - Consumption

Tax Year 2018
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* Code: S = Sold, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, X = Non-depreciated asset, H = Home Office