

# 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

<b>Balance Due/Refund</b>	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.		
<b>What You Need to Mail</b>	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.		
<b>What You Need to Keep</b>	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.		
<b>2018 Federal Tax Return Summary</b>	Adjusted Gross Income	\$	4,106.00
	Taxable Income	\$	0.00
	Total Tax	\$	624.00
	Payment Due	\$	624.00
	Effective Tax Rate		0.00%
<b>Changed Your Mind About e-filing?</b>	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 28201-1214Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada,  
New Mexico, Oregon, Utah, Washington, WyomingInternal Revenue Service  
P.O. Box 7704  
San Francisco, CA 94120-7704Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota,  
Montana, Nebraska, North Dakota, Ohio, Oklahoma,  
South Dakota, WisconsinInternal Revenue Service  
P.O. Box 802501  
Cincinnati, OH 45280-2501Alabama, Georgia, Kentucky, New Jersey, North Carolina,  
South Carolina, Tennessee, VirginiaInternal Revenue Service  
P.O. Box 931000  
Louisville, KY 40293-1000Delaware, Maine, Massachusetts, Missouri, New Hampshire,  
New York, VermontInternal Revenue Service  
P.O. Box 37008  
Hartford, CT 06176-7008Connecticut, District of Columbia, Maryland, Pennsylvania,  
Rhode Island, West VirginiaInternal Revenue Service  
P.O. Box 37910  
Hartford, CT 06176-7910A 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**Department of the Treasury  
Internal Revenue Service (99)**2018****Payment Voucher**

► 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 98226-7769INTERNAL REVENUE SERVICE  
P.O. BOX 7704  
SAN FRANCISCO, CA 94120-7704

534487541 FK JACO 30 0 201812 610

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

Your first name and initial: **Eric L** Last name: **Jacobson** Your social security number: **534-48-7541**

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

If joint return, spouse's first name and initial: Last name: Spouse's social security number:

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

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

Home address (number and street). If you have a P.O. box, see instructions. **4733 Hannegan Road** Apt. no. Presidential Election Campaign (see inst.) ☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **Bellingham WA 98226-7769** If more than four dependents, see inst. and ✓ here ☐

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

**Sign Here** 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 <b>Consultant</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Preparer's name** Preparer's signature PTIN Firm's EIN Check if: ☐ 3rd Party Designee ☐ Self-employed

**Firm's name** ▶ **Self-Prepared** Phone no.

**Firm's address** ▶

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	
<b>2a</b> Tax-exempt interest	<b>2a</b>	
<b>3a</b> Qualified dividends	<b>3a</b>	
<b>4a</b> IRAs, pensions, and annuities	<b>4a</b>	
<b>5a</b> Social security benefits	<b>5a</b>	
<b>6</b> Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	<b>4,418.</b>
<b>7</b> Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	<b>4,106.</b>
<b>8</b> Standard deduction or itemized deductions (from Schedule A)	<b>8</b>	<b>13,600.</b>
<b>9</b> Qualified business income deduction (see instructions)	<b>9</b>	<b>0.</b>
<b>10</b> Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	<b>0.</b>
<b>11</b> a Tax (see inst.) <b>0.</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> ) b Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>11</b>	<b>0.</b>
<b>12</b> a Child tax credit/credit for other dependents b Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>12</b>	<b>0.</b>
<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	<b>0.</b>
<b>14</b> Other taxes. Attach Schedule 4	<b>14</b>	<b>624.</b>
<b>15</b> Total tax. Add lines 13 and 14	<b>15</b>	<b>624.</b>
<b>16</b> Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	
<b>17</b> Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863 Add any amount from Schedule 5	<b>17</b>	
<b>18</b> Add lines 16 and 17. These are your total payments	<b>18</b>	
<b>19</b> If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>	
<b>20a</b> Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	
▶ <b>b</b> Routing number <b>X X X X X X X X X X</b> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ <b>d</b> Account number <b>X X X X X X X X X X X X X X X X</b>		
<b>21</b> Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	
<b>Amount You Owe</b> <b>22</b> Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	<b>624.</b>
<b>23</b> Estimated tax penalty (see instructions)	<b>23</b>	

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

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

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

OMB No. 1545-0074

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

Name(s) shown on Form 1040

Eric L Jacobson

Your social security number

534-48-7541

<b>Additional Income</b>	<b>1-9b</b>	Reserved . . . . .		<b>1-9b</b>	
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .		<b>10</b>	
	<b>11</b>	Alimony received . . . . .		<b>11</b>	
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ . . . . .		<b>12</b>	4,418.
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>		<b>13</b>	
	<b>14</b>	Other gains or (losses). Attach Form 4797 . . . . .		<b>14</b>	
	<b>15a</b>	Reserved . . . . .		<b>15b</b>	
	<b>16a</b>	Reserved . . . . .		<b>16b</b>	
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>17</b>	
	<b>18</b>	Farm income or (loss). Attach Schedule F . . . . .		<b>18</b>	
	<b>19</b>	Unemployment compensation . . . . .		<b>19</b>	
	<b>20a</b>	Reserved . . . . .		<b>20b</b>	
	<b>21</b>	Other income. List type and amount ► . . . . .		<b>21</b>	
	<b>22</b>	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . . . . .		<b>22</b>	4,418.
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses . . . . .	<b>23</b>		
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>24</b>		
	<b>25</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>25</b>		
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>26</b>		
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>27</b>	312.	
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>		
	<b>29</b>	Self-employed health insurance deduction . . . . .	<b>29</b>		
	<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>		
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ► . . . . .	<b>31a</b>		
	<b>32</b>	IRA deduction . . . . .	<b>32</b>		
	<b>33</b>	Student loan interest deduction . . . . .	<b>33</b>		
	<b>34</b>	Reserved . . . . .	<b>34</b>		
	<b>35</b>	Reserved . . . . .	<b>35</b>		
	<b>36</b>	Add lines 23 through 35 . . . . .	<b>36</b>		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

**2018**  
Attachment  
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 . . . . .
- 58** Unreported social security and Medicare tax from: Form **a** ☐ 4137 **b** ☐ 8919
- 59** Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .
- 60a** Household employment taxes. Attach Schedule H . . . . .
- b** Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .
- 61** Health care: individual responsibility (see instructions) . . . . .
- 62** Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960  
**c** ☐ Instructions; enter code(s) \_\_\_\_\_
- 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 . . . . .

**57** 624.

**58**

**59**

**60a**

**60b**

**61**

**62**

**63**

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

OMB No. 1545-0074

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

Name of proprietor <b>Eric L Jacobson</b>		Social security number (SSN) <b>534-48-7541</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Consulting</b>	<b>B</b> Enter code from instructions ► <b>9 9 9 9 9 9</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.) 	
<b>E</b> Business address (including suite or room no.) ► <b>4733 Hannegan Road</b> City, town or post office, state, and ZIP code <b>Bellingham, WA 98226-7769</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2018, check here . . . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>15,450.</b>
<b>2</b> Returns and allowances . . . . .	<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>15,450.</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>15,450.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>15,450.</b>

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

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>	<b>2,608.</b>	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>	<b>0.</b>	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	<b>544.</b>
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	<b>350.</b>
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>	<b>3,500.</b>	<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	<b>1,586.</b>
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>		<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	<b>90.</b>
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>	<b>2,354.</b>	<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>4,418.</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see instructions)

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

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ► 01/01/2016
<b>44</b>	Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:
<b>a</b>	Business    4,785 <b>b</b> Commuting (see instructions) <b>c</b> Other    6,329
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

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

Checks	12.
Shipping	78.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 90.

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

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

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **17**

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

Eric L Jacobson

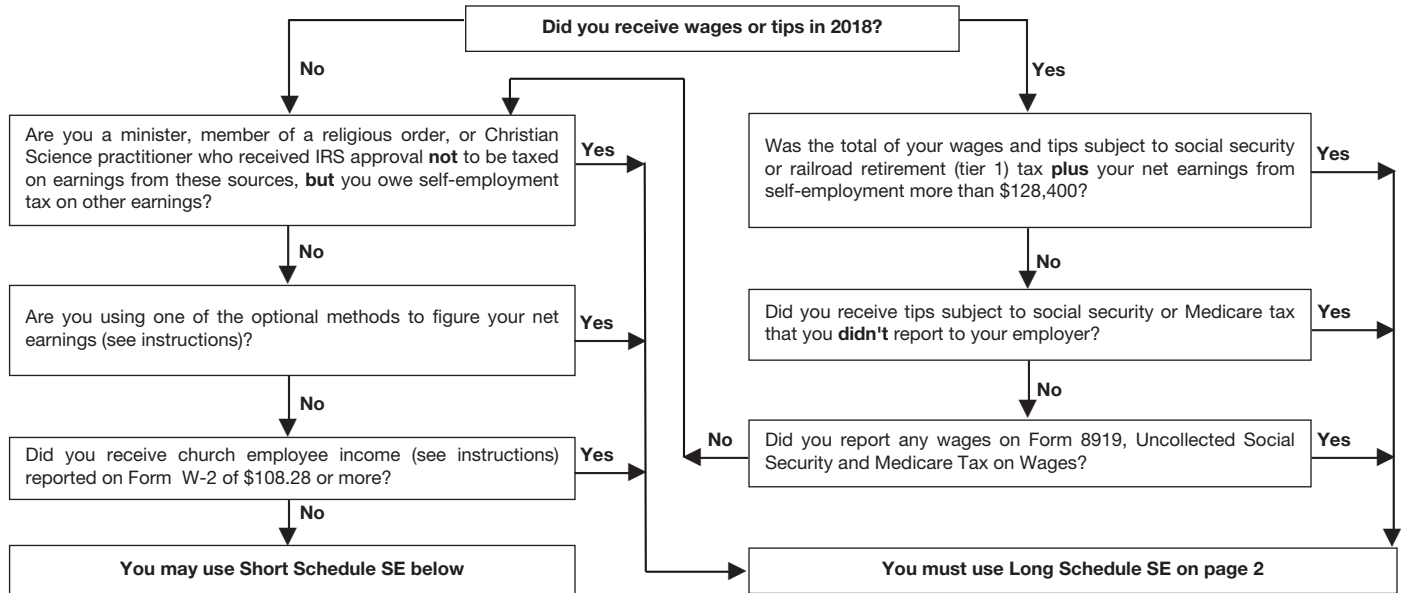
Social security number of person  
with **self-employment** income ►

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.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</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 . . . . .	<b>1b</b>	( )
<b>2</b>	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 . . . . .	<b>2</b>	4,418.
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	4,418.
<b>4</b>	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . ►	<b>4</b>	4,080.
<b>Note:</b>	If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>5</b>	<b>Self-employment tax.</b> 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 <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> • 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 <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> . . .	<b>5</b>	624.
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27</b> . . .	<b>6</b>	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](http://www.irs.gov/Form8829) for instructions and the latest information.**

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 %
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>			
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, <b>plus</b> any gain derived from the business use of your home, <b>minus</b> any loss from the trade or business not derived from the business use of your home (see instructions)	8	3,682.
<b>See instructions for columns (a) and (b) before completing lines 9-22.</b>			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	0.
11	Real estate taxes (see instructions)	11	1,200.
12	Add lines 9, 10, and 11	12	1,200.
13	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	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	600.
21	Utilities	21	2,000.
22	Other expenses (see instructions)	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 <b>smaller</b> 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	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	1,077.
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	1,077.
33	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> 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 <b>Form 4684</b> (see instructions)	35	
36	<b>Allowable expenses for business use of your home.</b> 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 <b>smaller</b> 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
---	-------------------------

Business name . . . . . Consulting  
4733 Hannegan Road

**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. Enter the expenses as a positive number . . . . .	7	
8	Any losses from this business shown on Schedule D or Form 4797. Enter the losses as a positive number . . . . .	8	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, ln 8, or Simple Wks, ln 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'ns					
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 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)	b. SSN	c. DOB	Covered all 12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1 Eric Jacobson	534-48-7541	03/13/52	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\* 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.

To review the detail of each person listed on the return (covered, not covered, exempt) and to see any penalty calculation go to the **Health Care Individual Responsibility Smart Worksheet** on Form 8965. . . . . ►

**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
--	---------------------------------------

Aggregate trade or business name Consulting  
Aggregate trade or business ID number \_\_\_\_\_

**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 . . . . . \_\_\_\_\_

# Qualified Business Income Deduction Simplified Worksheet 2018

► Keep for your records

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

► Keep for your records

Name(s) Shown on Return  
Eric L Jacobson

Social Security Number  
534-48-7541

Trade 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 income . . . . .	

Combined 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

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**

<b>1</b>	Enter the total interest you paid in 2018 on qualified student loans . . . . . (see Form 1040 instructions).	<b>1</b>	
<b>2</b>	Enter the <b>smaller</b> of line 1 or \$2,500. . . . .	<b>2</b>	
<b>3</b>	Modified AGI . . . . . <b>Note:</b> 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, <b>stop here</b> . You <b>cannot</b> take the deduction.	<b>3</b>	4,106.
<b>4</b>	Enter: \$65,000 if single, head of household, or qualifying widow(er); \$135,000 if married filing jointly. . . . .	<b>4</b>	65,000.
<b>5</b>	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 . . . . .	<b>5</b>	0.
<b>6</b>	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) . . . . .	<b>6</b>	0.0000
<b>7</b>	Multiply line 2 by line 6 . . . . .	<b>7</b>	
<b>8</b>	<b>Student loan interest deduction.</b> Subtract line 7 from line 2. Enter the result here and on Form 1040, Sch 1, line 33. <b>Do not</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) . . . . .	<b>8</b>	

\* **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**

► Keep for your records

Name(s) Shown on Return

Eric L Jacobson

Social Security Number

534-48-7541

**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
<b>Totals . .</b>						

**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:	16 a		
	a 2018 . . . . .	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:	17 a		
	a 2018 . . . . .	a		
	b 2017 . . . . .	b		
	c 2016 . . . . .	c		
	d 2015 . . . . .	d		
	e 2014 . . . . .	e		
	f 2013 . . . . .	f		

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Credit Carryovers				2017	2018
18	General business credit . . . . .			18	
19	Adoption credit from:			19 a	
	a	2018 . . . . .		b	
	b	2017 . . . . .		c	
	c	2016 . . . . .		d	
	d	2015 . . . . .		e	
	e	2014 . . . . .		f	
	f	2013 . . . . .			
20	Mortgage interest credit from:			20 a	
	a	2018 . . . . .		b	
	b	2017 . . . . .		c	
	c	2016 . . . . .		d	
	d	2015 . . . . .			
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			25 a	
	a	Taxpayer (Form 2555, line 46) . . . . .		b	
	b	Taxpayer (Form 2555, line 48) . . . . .		c	
	c	Spouse (Form 2555, line 46) . . . . .		d	
	d	Spouse (Form 2555, line 48) . . . . .			

## Charitable Contribution Carryovers

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 . . . . .					
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

## 2018

► Keep for your records

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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

