WHAT'S NEW

2020 INDIVIDUAL FORMS

TABLE OF CONTENTS

Form 1040.....1

Direct Deposit Certification Letter Provided.....3

Form 1040 - Schedule 1.....4

Form 1040 - Schedule 2.....5

Form 1040 - Schedule 3.....6

Form 1040 - Schedules A.....7

Form 1040 - Schedules C.....8

Form 1040 - Schedules E.....9

Form 1040 - Schedules SE.....11

Form 1040 - Schedule F.....13

Form 1040-SR.....14

Form 1098-F.....17

Form 1099-LS.....18

Form 1099-SB.....18

Form 1099-PATR.....19

Form 8862.....20

Form 8867.....24

Form 8995.....(See Section 1, Page 87).....

Form 14815.....26

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Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2020 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

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

Your first name and middle initial	Last name	Your social security number
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.	Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code
Foreign country name / Foreign province/state/county / Foreign postal code	

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. ☐ You ☐ Spouse

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

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent

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

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

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7	
8	Other income from Schedule 1, line 9			8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶			9	
10	Adjustments to income:				
a	From Schedule 1, line 22	10a			
b	Charitable contributions if you take the standard deduction. See instructions	10b			
c	Add lines 10a and 10b. These are your **total adjustments to income** ▶			10c	
11	Subtract line 10c from line 9. This is your **adjusted gross income** ▶			11	
12	**Standard deduction or itemized deductions** (from Schedule A)			12	
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A			13	
14	Add lines 12 and 13			14	
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-			15	

Standard Deduction for—
- Single or Married filing separately, $12,400
- Married filing jointly or Qualifying widow(er), $24,800
- Head of household, $18,650
- If you checked any box under *Standard Deduction*, see instructions.

DO NOT FILE

	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ _____		16
	17	Amount from Schedule 2, line 3		17
	18	Add lines 16 and 17		18
	19	Child tax credit or credit for other dependents		19
	20	Amount from Schedule 3, line 7		20
	21	Add lines 19 and 20		21
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22
	23	Other taxes, including self-employment tax, from Schedule 2, line 10		23
	24	Add lines 22 and 23. This is your **total tax** ▶		24
	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c		25d
• If you have a qualifying child, attach Sch. EIC.	26	2020 estimated tax payments and amount applied from 2019 return		26
	27	Earned income credit (EIC)	27	
• If you have nontaxable combat pay, see instructions.	28	Additional child tax credit. Attach Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Recovery rebate credit. See instructions	30	
	31	Amount from Schedule 3, line 13	31	
	32	Add lines 27 through 31. These are your **total other payments and refundable credits** ▶		32
	33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**		34
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		35a
Direct deposit? See instructions.	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
	▶ d	Account number		
	36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶	36	
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe now** ▶		37
For details on how to pay, see instructions.		**Note:** Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
	38	Estimated tax penalty (see instructions) ▶	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ | 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.

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.) ▶

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

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name ▶				Phone no.
Firm's address ▶				Firm's EIN ▶

DRAFT AS OF August 18, 2021 DO NOT FILE

DIRECT DEPOSIT CERTIFICATION LETTER PROVIDED

Dear Valued Client,

You are receiving this certification because your tax refund(s) is being direct deposited into your checking or savings account.

The IRS mandates that your bank routing and account numbers are accurate before your refunds are electronically deposited.

Please compare those numbers to the ones printed at the bottom of either page one (1) or two (2) of your federal tax return. If correct, please sign and date below. Otherwise, notify our office immediately of any discrepancies.

The undersigned hereby certifies that his/her bank routing and account numbers are correct.

_____ _____

(Taxpayer Signature) (Date)

_____

(Print Name)

_____ _____

(Spouse Signature) (Date)

_____

(Print Name)

If mailed, please return the signed letter above along with Form 8879 in the envelope provided. **YOUR TAX RETURNS CANNOT BE ELECTRONICALLY FILED UNTIL THIS SIGNED CERTIFICATION FORM AND YOUR TAX PREPARATION FEE ARE RECEIVED**.

Thank you.

Richard E. Ayres, EA, ATA

I:\gen.mas\deposit.ver (10/8/17)

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2020

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

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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	
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, 1040-SR, or 1040-NR, line 8	9	

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	
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 deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2020

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

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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 on Form 1040, 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 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** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ 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 23, or Form 1040-NR, line 23b	10	

SCHEDULE 3 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2020

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

DRAFT AS OF August 18, 2020 DO NOT FILE

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	6	
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962		8	
9	Amount paid with request for extension to file (see instructions)		9	
10	Excess social security and tier 1 RRTA tax withheld		10	
11	Credit for federal tax on fuels. Attach Form 4136		11	
12	Other payments or refundable credits:			
a	Form 2439	12a		
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b		
c	Health coverage tax credit from Form 8885	12c		
d	Other:	12d		
e	Deferral for certain Schedule H or SE filers (see instructions)	12e		
f	Add lines 12a through 12e		12f	
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31		13	

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2020

Attachment Sequence No. **07**

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

Your social security number

DRAFT AS OF July 13, 2020 DO NOT FILE

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions) 1
2 Enter amount from Form 1040 or 1040-SR, line 11 | 2 |
3 Multiply line 2 by 7.5% (0.075) 3
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

Taxes You Paid

5 State and local taxes.
a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box . . . . . ▶ ☐ 5a
b State and local real estate taxes (see instructions) 5b
c State and local personal property taxes 5c
d Add lines 5a through 5c 5d
e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) 5e
6 Other taxes. List type and amount ▶ _____ 6
7 Add lines 5e and 6 7

Interest You Paid

Caution: Your mortgage interest deduction may be limited (see instructions).

8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box . . . . . ▶ ☐
a Home mortgage interest and points reported to you on Form 1098. See instructions if limited 8a
b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . . . ▶ _____ 8b
c Points not reported to you on Form 1098. See instructions for special rules 8c
d Mortgage insurance premiums (see instructions) 8d
e Add lines 8a through 8d 8e
9 Investment interest. Attach Form 4952 if required. See instructions . 9
10 Add lines 8e and 9 10

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11 Gifts by cash or check. If you made any gift of $250 or more, see instructions 11
12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 . . . 12
13 Carryover from prior year 13
14 Add lines 11 through 13 14

Casualty and Theft Losses

15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions 15

Other Itemized Deductions

16 Other—from list in instructions. List type and amount ▶ _____ 16

Total Itemized Deductions

17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 17
18 If you elect to itemize deductions even though they are less than your standard deduction, check this box . . . . . ▶ ☐

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

OMB No. 1545-0074
2020
Attachment Sequence No. **09**

DRAFT AS OF July 13, 2020 DO NOT FILE

Name of proprietor | Social security number (SSN)

A Principal business or profession, including product or service (see instructions) | B Enter code from instructions ▶

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.) ▶
City, town or post office, state, and ZIP code

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

G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2020, check here . . . . . ▶ ☐

I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . ☐ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 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 ▶ ☐	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
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	

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	
				22	Supplies (not included in Part III)	22	
14	Employee benefit programs (other than on line 19)	14		23	Taxes and licenses	23	
				24	Travel and meals:		
15	Insurance (other than health)	15		a	Travel	24a	
16	Interest (see instructions):			b	Deductible meals (see instructions)	24b	
a	Mortgage (paid to banks, etc.)	16a		25	Utilities	25	
b	Other	16b		26	Wages (less employment credits)	26	
17	Legal and professional services	17		27a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
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	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** 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	
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 3,** 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.	

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

OMB No. 1545-0074

2020

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

DRAFT AS OF August 12, 2020 DO NOT FILE

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C.** See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions . . . . ☐ Yes ☐ No

B If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ Yes ☐ No

	1a Physical address of each property (street, city, state, ZIP code)	1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A			A			☐
B			B			☐
C			C			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental

2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties: A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21			
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	23a	
b	Total of all amounts reported on line 4 for all royalty properties	23b	
c	Total of all amounts reported on line 12 for all properties	23c	
d	Total of all amounts reported on line 18 for all properties	23d	
e	Total of all amounts reported on line 20 for all properties	23e	

24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

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

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (h) and (k) of line 29a.	30	
31	Add columns (g), (i), and (j) of line 29b.	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

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

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SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2020

Attachment Sequence No. **17**

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

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

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Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income,** see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

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	( )

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue ▶	4c	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — 5a		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	5b	
6	Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020	7	137,700
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $137,700 or more, skip lines 8b through 10, and go to line 11 — 8a		
b	Unreported tips subject to social security tax from Form 4137, line 10 — 8b		
c	Wages subject to social security tax from Form 8919, line 10 — 8c		
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	10	
11	Multiply line 6 by 2.9% (0.029)	11	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**	12	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** — 13		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $8,460, **or (b)** your net farm profits[2] were less than $6,107.

14	Maximum income for optional methods	14	5,640
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,640. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $6,107 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	17	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Part III Maximum Deferral of Self-Employment Tax Payments

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020	18	
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18	19	
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020	20	
21	Combine lines 19 and 20	21	

If line 5b is zero, skip line 22 and enter -0- on line 23.

22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020	22	
23	Multiply line 22 by 92.35% (0.9235)	23	
24	Add lines 21 and 23	24	
25	Enter the smaller of line 9 or line 24	25	
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040)	26	

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SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
▶ Go to *www.irs.gov/ScheduleF* for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment Sequence No. **14**

Name of proprietor | **Social security number (SSN)**

A Principal crop or activity | **B** Enter code from Part IV ▶ | **C** Accounting method: ☐ Cash ☐ Accrual | **D** Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on passive losses ☐ Yes ☐ No

F Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

G If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

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Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a			
b	Cost or other basis of livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a	Commodity Credit Corporation (CCC) loans reported under election			5a	
b	CCC loans forfeited	5b		5c Taxable amount	5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions):				
a	Amount received in 2020	6a		6b Taxable amount	6b
c	If election to defer to 2021 is attached, check here ▶ ☐			6d Amount deferred from 2019	6d
7	Custom hire (machine work) income			7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶			9	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19		30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions):			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a		32a	
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a ☐ All investment is at risk. **b** ☐ Some investment is not at risk.

Form **1040-SR** Department of the Treasury—Internal Revenue Service (99) **U.S. Tax Return for Seniors** | **2020** | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

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

Your first name and middle initial	Last name	Your social security number
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.	Apt. no.	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. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code	
Foreign country name	Foreign province/state/county / Foreign postal code	

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

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

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

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ ☐			☐	☐
			☐	☐
			☐	☐
			☐	☐

Attach Schedule B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			7	
8	Other income from Schedule 1, line 9			8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶			9	
10	Adjustments to income:				
a	From Schedule 1, line 22	10a			
b	Charitable contributions if you take the standard deduction. See instructions	10b			
c	Add lines 10a and 10b. These are your **total adjustments to income** ▶			10c	
11	Subtract line 10c from line 9. This is your **adjusted gross income** ▶			11	

Standard Deduction See *Standard Deduction Chart* on the last page of this form.

12	**Standard deduction or itemized deductions** (from Schedule A)		12
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A		13
14	Add lines 12 and 13		14
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-		15
16	**Tax** (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐ _____		16
17	Amount from Schedule 2, line 3		17
18	Add lines 16 and 17		18
19	Child tax credit or credit for other dependents		19
20	Amount from Schedule 3, line 7		20
21	Add lines 19 and 20		21
22	Subtract line 21 from line 18. If zero or less, enter -0-		22
23	Other taxes, including self-employment tax, from Schedule 2, line 10		23
24	Add lines 22 and 23. This is your **total tax** ▶		24
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c		25d
26	2020 estimated tax payments and amount applied from 2019 return		26
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your **total other payments and refundable credits** ▶		32
33	Add lines 25d, 26, and 32. These are your **total payments** ▶		33

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

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Refund

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** 34

35a Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here . . . . . ▶ ☐ 35a

Direct deposit? See instructions.

▶ **b** Routing number ▶ **c** Type: ☐ Checking ☐ Savings

▶ **d** Account number

36 Amount of line 34 you want **applied to your 2021 estimated tax** . . . . . ▶ 36

Amount You Owe

For details on how to pay, see instructions.

37 Subtract line 33 from line 24. This is the **amount you owe now** . . . ▶ 37

Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.

38 Estimated tax penalty (see instructions) . . . . . ▶ 38

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Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions . . . . . ▶ ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ 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: ☐ Self-employed
Firm's name ▶			Phone no.	
Firm's address ▶			Firm's EIN ▶	

Go to *www.irs.gov/Form1040SR* for instructions and the latest information. Form **1040-SR** (2020)

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Total amount required to be paid $	OMB No. 1545-2284 Form **1098-F** (Rev. December 2019)	**Fines, Penalties, and Other Amounts**
	2 Restitution/remediation amount $	For calendar year 20 ____	
FILER'S TIN / PAYER'S TIN	3 Compliance amount $	4 Date of order/agreement	**Copy B** **For Payer**
PAYER'S name	5 Jurisdiction		
Street address (including apt. no.)	6 Case number		
City or town, state or province, country, and ZIP or foreign postal code	7 Name or description of matter/suit/agreement		This is important tax information and is being furnished to the IRS.
	8 Code		

Form **1098-F** (Rev. 12-2019) (keep for your records) www.irs.gov/Form1098F Department of the Treasury - Internal Revenue Service

Instructions for Payer

This statement has been furnished to you by a government or governmental entity regarding a court order or an agreement with respect to a violation or potential violation of law. Retain this statement for your records.

Payer's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Box 1. Shows the total amount required to be paid in relation to the violation or potential violation of law as stated in a court order or an agreement.

Box 2. Shows the amount of restitution or remediation required to be paid as stated in a court order or an agreement.

Box 3. Shows the amount identified in a court order or an agreement as required to be paid for purposes of coming into compliance with any law.

Box 4. Shows the date the order was entered by the court or the agreement was fully executed.

Box 5. Shows the name of the court, or any other entity, that entered the order or approved the agreement, if applicable.

Box 6. Shows the case number associated with a court order or an agreement, if applicable.

Box 7. Provides a name or description to identify the underlying case or matter to which a court order or an agreement relates.

Box 8. Shows one or more of the following codes.

A—Multiple payments.

B—Multiple payers/defendants.

C—Multiple payees.

D—Property or services required to be acquired, constructed, or transferred under a court order or an agreement.

E—Payment amount not identified.

F—Paid in full as of time of filing.

G—No payment received as of time of filing.

H—Deferred prosecution agreement.

I—Payment to third party at the direction of a government or governmental entity.

Future developments. For the latest information about developments related to Form 1098-F and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1098F*.

☐ CORRECTED (if checked)

ACQUIRER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Amount paid to payment recipient $	OMB No. 1545-2281 Form **1099-LS** (Rev. December 2019)	**Reportable Life Insurance Sale**
	2 Date of sale	For calendar year 20 ____	

ACQUIRER'S TIN	PAYMENT RECIPIENT'S TIN	Issuer's name	**Copy B** **For Payment Recipient**
PAYMENT RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		Acquirer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ACQUIRER)	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
Policy number			

Form **1099-LS** (Rev. 12-2019) (keep for your records) www.irs.gov/Form1099LS Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

ISSUER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Investment in contract $	OMB No. 1545-2281 Form **1099-SB** (Rev. December 2019)	**Seller's Investment in Life Insurance Contract**
	2 Surrender amount $	For calendar year 20 ____	

ISSUER'S TIN	SELLER'S TIN	Issuer's information contact name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. (if different from ISSUER)	**Copy B** **For Seller**
SELLER'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code			This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
Policy number			

Form **1099-SB** (Rev. 12-2019) (keep for your records) www.irs.gov/Form1099SB Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Patronage dividends $	OMB No. 1545-0118 **2020** (Rev. February 2020) Form **1099-PATR**	**Taxable Distributions Received From Cooperatives**
	2 Nonpatronage distributions $		
	3 Per-unit retain allocations $		
PAYER'S TIN / RECIPIENT'S TIN	**4 Federal income tax withheld** $	5 Redeemed nonqualified notices $	**Copy B For Recipient**
RECIPIENT'S name	6 Section 199A(g) deduction $	7 Qualified payments (Section 199A(b)(7)) $	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.)	8 Section 199A(a) qual. items $	9 Section 199A(a) SSTB items $	
City or town, state or province, country, and ZIP or foreign postal code	10 Investment credit $	11 Work opportunity credit $	
Account number (see instructions)	12 Other credits and deductions $	13 Specified Coop ☐	

Form **1099-PATR** (Rev. February 2020) (keep for your records) www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Patronage dividends $	OMB No. 1545-0118 **2019** Form **1099-PATR**	**Taxable Distributions Received From Cooperatives**
	2 Nonpatronage distributions $		
	3 Per-unit retain allocations $		
PAYER'S TIN / RECIPIENT'S TIN	**4 Federal income tax withheld** $		**Copy B For Recipient**
RECIPIENT'S name	5 Redemption of nonqualified notices and retain allocations $	6 Domestic production activities deduction $	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.)	7 Qualified payments $	8 Investment credit $	
City or town, state or province, country, and ZIP or foreign postal code	9 Work opportunity credit $	10 Patron's AMT adjustment $	
Account number (see instructions)	11 Other credits and deductions $		

Form **1099-PATR** (keep for your records) www.irs.gov/Form1099PATR Department of the Treasury - Internal Revenue Service

Form **8862**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Information To Claim Certain Credits After Disallowance

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), and Credit for Other Dependents (ODC)

▶ **Attach to your tax return.** ▶ **Go to *www.irs.gov/Form8862* for instructions and the latest information.**

OMB No. 1545-0074

Attachment Sequence No. **43A**

Name(s) shown on return

Your social security number

You must complete Form 8862 and attach it to your tax return to claim the EIC, CTC/ACTC/ODC, or AOTC if both of the following apply.

✓ Your EIC, CTC/ACTC/ODC, or AOTC was previously reduced or disallowed for any reason other than a math or clerical error.

✓ You now want to claim the credit that was previously reduced or disallowed and you meet all the requirements for the credit.

Part I All Filers

1 Enter the tax year for which you are filing this form (for example, 2018) . . . . . ▶ ☐☐☐☐

2 Check the box(es) that applies to the credit(s) you are claiming and complete the part(s) that matches the box(es) you marked.

Earned Income Credit (Complete Part II)	**Child Tax Credit/Additional Child Tax Credit/Credit for Other Dependents** (Complete Part III)	**American Opportunity Tax Credit** (Complete Part IV)
☐	☐	☐

Part II Earned Income Credit

3 If the **only** reason your EIC was reduced or disallowed was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No." . . . . . ▶ ☐ **Yes** ☐ **No**

Caution: If you checked "Yes," **do not** complete the rest of Part II. Attach this form to your tax return to claim the EIC. If you checked "No," continue.

4 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year entered on line 1? . . . . . ▶ ☐ **Yes** ☐ **No**

Caution: See the instructions before answering. If you (or your spouse if filing jointly) answer "Yes" to question 4, you cannot claim the EIC.

If you are claiming the EIC with a qualifying child, continue to Section A. Otherwise, go to Section B.

Section A: Filers With a Qualifying Child or Children

✓ Answer questions 5, 7, and 8 for each child for whom you are claiming the EIC.
✓ Enter the name(s) of the child(ren) you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year entered on line 1 above.

5a **Child 1** _____ b **Child 2** _____

c **Child 3** _____

6 Does your completed Schedule EIC for the year entered on line 1 show that you had a qualifying child for the EIC? ▶ ☐ **Yes** ☐ **No**

Caution: If you checked "No," you do not need to complete Part II, Section A. Go to Part II, Section B.

7 Enter the number of days each child lived with you in the United States during the year entered on line 1.

Child 1 ▶ ☐☐☐ **Child 2** ▶ ☐☐☐ **Child 3** ▶ ☐☐☐

Caution: If you enter less than 183 (184 if the year on line 1 is a leap year), you cannot claim the EIC for that child.

8 If the child was born or died during the year entered on line 1, enter the month and day the child was born and/or died as month (MM)/day (DD). Otherwise, skip this line.

Child 1 date of birth (MM/DD) ☐☐/☐☐	**Child 1** date of death (MM/DD) ☐☐/☐☐
Child 2 date of birth (MM/DD) ☐☐/☐☐	**Child 2** date of death (MM/DD) ☐☐/☐☐
Child 3 date of birth (MM/DD) ☐☐/☐☐	**Child 3** date of death (MM/DD) ☐☐/☐☐

Only one person may claim the child as a qualifying child for the EIC and certain other child-related benefits. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, go to Part II, Section B.

Section B: Filers Without a Qualifying Child or Children

9a Enter the number of days during the year entered on line 1 that your main home was in the United States . . . ▶ ☐☐☐

b If married filing jointly, enter the number of days during the year entered on line 1 that your spouse's main home was in the United States . . . . . ▶ ☐☐☐

Caution: Members of the military stationed outside the United States during the year entered on line 1, see the instructions before answering. If you enter less than 183 (184 if the year on line 1 is a leap year) on either line 9a or 9b (if filing jointly), you cannot claim the EIC.

10a Enter your age at the end of the year on line 1 . . . . . _____

b Enter your spouse's age at the end of the year on line 1 . . . . . _____

Caution: If your spouse died during the year entered on line 1 or you are preparing a return for someone who died during the year entered on line 1, see the instructions before answering. If neither you (nor your spouse if filing jointly) were at least age 25 but under age 65 at the end of the year on line 1, you cannot claim the EIC.

11a Can you be claimed as a dependent on another taxpayer's return? . . . . . ▶ ☐ Yes ☐ No

b Can your spouse (if filing jointly) be claimed as a dependent on another taxpayer's return? . . . . ▶ ☐ Yes ☐ No

Caution: If either you (or your spouse if filing jointly) answer "Yes" to question 11, you cannot claim the EIC.

Part III Child Tax Credit/Additional Child Tax Credit/Credit for Other Dependents

12 Enter the name(s) of each child for whom you are claiming the child tax credit/additional child tax credit (CTC/ACTC). If you are claiming the CTC/ACTC for more than four qualifying children, attach a statement also answering questions 12 and 14–17 for those children.

a Child 1 _____ **b Child 2** _____

c Child 3 _____ **d Child 4** _____

13 Enter the name(s) of each person for whom you are claiming the credit for other dependents (ODC). If you are claiming the credit for more than four dependents, attach a statement answering questions 13, 16, and 17 for those dependents.

a Other dependent 1 _____ **b Other dependent 2** _____

c Other dependent 3 _____ **d Other dependent 4** _____

14 For each child listed in response to question 12, did the child live with you for more than half of the year or meet an exception described in the instructions?

Child 1 ☐ Yes ☐ No **Child 2** ☐ Yes ☐ No **Child 3** ☐ Yes ☐ No **Child 4** ☐ Yes ☐ No

15 For each child listed in response to question 12, did the child meet the requirements to be a qualifying child for the CTC/ACTC?

Child 1 ☐ Yes ☐ No **Child 2** ☐ Yes ☐ No **Child 3** ☐ Yes ☐ No **Child 4** ☐ Yes ☐ No

16 For each person claimed as a qualifying child or other dependent for the CTC/ACTC/ODC, is that person your dependent?

Child 1 ☐ Yes ☐ No **Child 2** ☐ Yes ☐ No **Child 3** ☐ Yes ☐ No **Child 4** ☐ Yes ☐ No

Other dependent 1 ☐ Yes ☐ No **Other dependent 2** ☐ Yes ☐ No

Other dependent 3 ☐ Yes ☐ No **Other dependent 4** ☐ Yes ☐ No

17 For each person claimed as a qualifying child or other dependent for the CTC/ACTC/ODC, is that person a citizen, national, or resident of the United States? See Pub. 519 for more information on when a person is a resident of the United States or is treated as a resident of the United States.

Child 1 ☐ Yes ☐ No **Child 2** ☐ Yes ☐ No **Child 3** ☐ Yes ☐ No **Child 4** ☐ Yes ☐ No

Other dependent 1 ☐ Yes ☐ No **Other dependent 2** ☐ Yes ☐ No

Other dependent 3 ☐ Yes ☐ No **Other dependent 4** ☐ Yes ☐ No

Caution: If the answer is "No" for questions 14, 15, 16, or 17, you cannot claim the CTC/ACTC/ODC for that child or other dependent.

Only one person can claim the child as a qualifying child for the CTC/ACTC/ODC. If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly), complete Part V. If you cannot treat any of the children listed above as a qualifying child and have no other qualifying children, you cannot claim the CTC/ACTC or the ODC based on having a qualifying child. If you are a noncustodial parent who is entitled to treat the child as a qualifying child, you do not need to complete Part V.

Part IV American Opportunity Tax Credit

✓ Answer the following questions for each student for whom you are claiming the AOTC. If you have more than three students, attach a statement also answering questions 18 and 19 for those students.

✓ Enter the name(s) of the student(s) as listed on Form 8863.

18a **Student 1** _____ **b** **Student 2** _____

c **Student 3** _____

19a Did the student meet the requirements to be an eligible student for purposes of the AOTC for the year entered on line 1? See Pub. 970 for more information.

Student 1 ☐ **Yes** ☐ **No** **Student 2** ☐ **Yes** ☐ **No** **Student 3** ☐ **Yes** ☐ **No**

b Has the Hope Scholarship Credit or AOTC been claimed for the student for any 4 tax years before the year entered on line 1?

Student 1 ☐ **Yes** ☐ **No** **Student 2** ☐ **Yes** ☐ **No** **Student 3** ☐ **Yes** ☐ **No**

Caution: If you answered "No" to question 19a or "Yes" to question 19b, you cannot claim the credit for that student.

Part V Qualifying Child of More Than One Person

✓ Answer the following questions for each child who meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly). If you have more than four qualifying children, attach a statement also answering questions 20–22 for those children.

20a **Child 1** _____ **b** **Child 2** _____

c **Child 3** _____ **d** **Child 4** _____

21 Enter the address where you and the child lived together during the year entered on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived.

Child 1 ▶ Number and street _____
City or town, state, and ZIP code _____

Child 2 ▶ If same as shown for Child 1, check this box ▶ ☐ Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Child 3 ▶ If same as shown for Child 1, check this box ▶ ☐ Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Child 4 ▶ If same as shown for Child 1, check this box ▶ ☐ Otherwise, enter below.

Number and street _____
City or town, state, and ZIP code _____

Part V **Qualifying Child of More Than One Person** *(continued)*

22 Did any other person (except your spouse, if filing jointly, and your dependents claimed on your return) live with Child 1, Child 2, Child 3, or Child 4 for more than half the year? . . . . . ☐ **Yes** ☐ **No**
If "Yes," enter the relationship of each person to the child on the appropriate line below.

Other person living with Child 1: Name _____
Relationship to Child 1 _____

Other person living with Child 2: If same as shown for Child 1, check this box ▶ ☐ Otherwise, enter below.

Name _____
Relationship to Child 2 _____

Other person living with Child 3: If same as shown for Child 1, check this box ▶ ☐ Otherwise, enter below.

Name _____
Relationship to Child 3 _____

Other person living with Child 4: If same as shown for Child 1, check this box ▶ ☐ Otherwise, enter below.

Name _____
Relationship to Child 4 _____

To determine which person can treat the child as a qualifying child for the EIC and CTC/ACTC, see *Qualifying Child of More Than One Person* in Pub. 501.

Note: The IRS may ask you to provide additional information to verify your eligibility to claim each credit.

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

▶ **To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**
▶ **Go to *www.irs.gov/Form8867* for instructions and the latest information.**

OMB No. 1545-0074

2020

Attachment Sequence No. **70**

Taxpayer name(s) shown on return

Taxpayer identification number

Enter preparer's name and PTIN

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Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☐ CTC/ACTC/ODC ☐ AOTC ☐ HOH

		Yes	No	N/A
1	Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	☐	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☐	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☐	☐	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If **"Yes,"** answer questions 4a and 4b. If **"No,"** go to question 5.)	☐	☐	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s) List those documents provided by the taxpayer, if any, that you relied on: _____ _____ _____ _____	☐	☐	
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☐	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? **(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)**	☐	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☐	☐	☐

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

		Yes	No	N/A
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? **(If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)**	☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☐	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention.*

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a $540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☐	☐

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Form **14815**
(April 2019)

Department of the Treasury - Internal Revenue Service

Supporting Documents to Prove the Child Tax Credit (CTC) and Credit for Other Dependents (ODC) for 2018-2025

Name of taxpayer	Taxpayer Identification Number

Provide English translations: For any document that isn't in English, send us a true and accurate English-language translation including the translator's name, address, and telephone number. If you don't, we may disallow the item.

For each dependent, send us copies of the following items (don't send us original documents):

1. Taxpayer identification number Exception: Don't send us this document if the dependent was born in the United States (U.S.).	The **dependent's social security card** if the dependent was issued a Social Security Number (SSN) by the Social Security Administration. Note: You can't claim the CTC for a dependent unless the dependent's SSN was valid for employment in the U.S. before the due date of the return, including extensions. However, we can allow the ODC for the dependent if you show us the ODC eligibility rules are met (see items 2 through 8 below). Note: If the dependent was issued an Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN), don't send us proof of the ITIN or ATIN.
2. U.S. citizen, national or resident Exception: Don't send us these documents if the dependent was born in the U.S.	Documents proving the d**ependent was present in the U.S.** during the year we're examining. Examples: Rental property lease, records for school or child care enrollment and attendance, government benefits or assistance, legal or financial matters, medical care or health insurance, or similar documents. Note: Only send us these documents for dependents who were issued an ITIN or ATIN, or whose social security card is printed with the words "Not Valid for Employment" or "Valid for Work Only With DHS Authorization." Note: If the dependent wasn't a U.S. citizen, national or resident during the year we're examining, STOP. You can't claim the CTC or the ODC for the dependent.
3. Relationship Exception: Don't send us these documents if the dependent isn't related to you.	The dependent's birth certificate, and if needed, the birth and marriage certificates of any individuals, including yourself, that prove the dependent is related to you. For an adopted dependent, send an adoption decree or proof the child was lawfully placed with you or someone related to you for legal adoption. For a foster child, send proof of authorized placement.
4. Residency	Documents to show **where you lived and where each dependent lived** for the entire year, such as: – A rental property lease or statement from the property owner or agent with the address, parties to the lease, time period of the lease, and names of persons residing there; mortgage payment records or real estate tax statement. – Records for school or child care enrollment, government benefits, legal or financial matters, medical care or health insurance, or other similar documents showing your address and the address of the dependent. Or, if you're the non-custodial parent of a child whose parents are **divorced, separated or living apart**: – Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, in effect for the year we are examining, and – Divorce decree, separation agreement or custody order if in effect for the year we're examining.
5. Support Exception: Don't send us these documents if the dependent was under age 17 at the end of the year we're examining AND either: • Lived with you for more than half the year we're examining, or • Lived with someone who signed Form 8332 for more than half the year we're examining.	Information to show who provided the **dependent's financial support** for the year: – Send documents and estimates of total amounts paid for the dependent's support, such as proof of payment for housing and utilities, and estimates of amounts paid for personal living expenses, such as clothing, medical care, and transportation. – State how much of the total support was provided by you, by the dependent, and by other sources. Other sources include individuals, as well as governmental, tribal, and private entities. Send the names of the other individuals and entities, if any. – Send written declarations from others contributing to the dependent's support that they will not claim the individual as a dependent if the dependent individual's support was provided under a multiple support agreement.

For each dependent, send us copies of the following items (don't send us original documents):	
6. Disabled dependent	If the dependent was over age 18 at the end of the year we're examining and was permanently and totally disabled, send us documents to prove the dependent was permanently and totally disabled. See Publication 501, Exemptions, Standard Deduction, and Filing Information, for the definition of permanently and totally disabled.
7. Student	If the dependent was over age 18 at the end of the year we're examining and was a full-time student, send us school records showing the dependent was considered a full-time student for any part of any five months of the year we're examining. The school records must show the child's name and the dates the child attended school during the year we're examining. See Publication 501, Exemptions, Standard Deduction, and Filing Information, for the definition of a student.
8. Child who is the qualifying child of more than one taxpayer	If the dependent is the qualifying child of any other taxpayer(s): – Documents to show whether the dependent resided with you for the longest period of time during the year, and – The name and, if known, the SSN or ITIN of any other individual(s) who can claim the dependent as a qualifying child.

U.S. resident alien – If a dependent isn't a U.S. citizen, national, or lawful permanent resident with a green card, the dependent must have been present in the U.S. for a minimum number of days. See 'Substantial Presence Test' in Publication 519, U.S. Tax Guide for Aliens.

Useful items you may want to see:

Publication 972, Child Tax Credit
Publication 519, U.S. Tax Guide for Aliens
Publication 501, Exemptions, Standard Deduction, and Filing Information