

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

Your first name and middle initial Liz	Last name Brushstroke	Your social security number 333-44-5555
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. Commonwealth Ave		Apt. no. 5
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Chestnut Hill MA 02467		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here <input type="checkbox"/>		

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

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

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

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

1 Wages, salaries, tips, etc. Attach Form(s) W-2				1	53,211.
2a Tax-exempt interest	2a		b Taxable interest. Attach Sch. B if required	2b	
3a Qualified dividends	3a		b Ordinary dividends. Attach Sch. B if required	3b	
4a IRA distributions	4a		b Taxable amount	4b	
c Pensions and annuities	4c		d Taxable amount	4d	
5a Social security benefits	5a		b Taxable amount	5b	
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here				6	
7a Other income from Schedule 1, line 9				7a	4,277.
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income				7b	57,488.
8a Adjustments to income from Schedule 1, line 22				8a	302.
b Subtract line 8a from line 7b. This is your adjusted gross income				8b	57,186.
9 Standard deduction or itemized deductions (from Schedule A)		9	13,850.		
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A		10	795.		
11a Add lines 9 and 10				11a	14,645.
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-				11b	42,541.

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

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	12a	5,214.	
b	Add Schedule 2, line 3, and line 12a and enter the total ▶	12b	5,214.	
13a	Child tax credit or credit for other dependents ▶	13a		
b	Add Schedule 3, line 7, and line 13a and enter the total ▶	13b		
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	5,214.	
15	Other taxes, including self-employment tax, from Schedule 2, line 10 ▶	15	604.	
16	Add lines 14 and 15. This is your total tax ▶	16	5,818.	
17	Federal income tax withheld from Forms W-2 and 1099 ▶	17	6,144.	
18	Other payments and refundable credits:			
a	Earned income credit (EIC) No. ▶	18a		
b	Additional child tax credit. Attach Schedule 8812 ▶	18b		
c	American opportunity credit from Form 8863, line 8 ▶	18c		
d	Schedule 3, line 14 ▶	18d		
e	Add lines 18a through 18d. These are your total other payments and refundable credits ▶	18e		
19	Add lines 17 and 18e. These are your total payments ▶	19	6,144.	

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

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid ▶	20	326.
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> ▶	21a	326.
b	Routing number <u>X X X X X X X X X</u> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <u>X X X X X X X X X X X X X X X X</u> ▶		
22	Amount of line 20 you want applied to your 2020 estimated tax ▶	22	

Amount You Owe

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

Third Party Designee

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

(Other than paid preparer) 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.) <input type="text"/>
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.) <input type="text"/>
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
Peter Jason Riley, CPA	Peter Jason Riley, CPA	01/27/2020	P00413102	<input type="checkbox"/> 3rd Party Designee
Firm's name ▶ RILEY & ASSOCIATES, P.C.	Phone no. (978) 463-9350	<input type="checkbox"/> Self-employed		
Firm's address ▶ 5 PERRY WAY - P O BOX 157 NEWBURYPORT MA 01950	Firm's EIN ▶ 04-3577120			

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **01**

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

Liz Brushstroke

Your social security number

333-44-5555

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	4,277.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	4,277.

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	302.
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a	22	302.

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

REV 01/15/20 PRO

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **02**

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

Liz Brushstroke

Your social security number

333-44-5555

Part I Tax

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

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	604.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	604.

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

REV 01/15/20 PRO

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor Liz Brushstroke		Social security number (SSN) 333-44-5555
A Principal business or profession, including product or service (see instructions) Visual Artist	B Enter code from instructions ▶ 7 1 1 5 1 0	
C Business name. If no separate business name, leave blank. Big Orb Art Studio	D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) ▶ Commonwealth Ave City, town or post office, state, and ZIP code Chestnut Hill, MA 02467		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2019, check here		<input type="checkbox"/>
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ <input type="checkbox"/>	1	29,540.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	29,540.
4	Cost of goods sold (from line 42)	4	10,500.
5	Gross profit. Subtract line 4 from line 3	5	19,040.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0.
7	Gross income. Add lines 5 and 6 ▶	7	19,040.

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

8	Advertising	8		18	Office expense (see instructions)	18	104.
9	Car and truck expenses (see instructions)	9	2,399.	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	925.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	207.
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	3,835.
b	Other	16b		b	Deductible meals (see instructions)	24b	888.
17	Legal and professional services	17	250.	25	Utilities	25	
18	Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	18		26	Wages (less employment credits)	26	
19	Tentative profit or (loss). Subtract line 28 from line 7	19		27a	Other expenses (from line 48)	27a	6,155.
20	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	20		27b	Reserved for future use	27b	
21	Net profit or (loss). Subtract line 30 from line 29.	21		28	Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28	14,763.
22	If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 .	22		29	Tentative profit or (loss). Subtract line 28 from line 7	29	4,277.
23	If a loss, you must go to line 32.	23		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	
24	If you have a loss, check the box that describes your investment in this activity (see instructions).	24		31	Net profit or (loss). Subtract line 30 from line 29.	31	4,277.
25	If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 .	25		32a	<input type="checkbox"/> All investment is at risk.		
26	If you checked 32b, you must attach Form 6198 . Your loss may be limited.	26		32b	<input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input checked="" type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 5,000.
36	Purchases less cost of items withdrawn for personal use 36
37	Cost of labor. Do not include any amounts paid to yourself 37
38	Materials and supplies 38 3,000.
39	Other costs 39 8,000.
40	Add lines 35 through 39 40 16,000.
41	Inventory at end of year 41 5,500.
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 10,500.

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ► 01/01/2010
44	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for: a Business 4,137 b Commuting (see instructions) 2,650 c Other 9,391
45	Was your vehicle available for personal use during off-duty hours? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

AMORTIZATION	648.
Graphics Design Fees	395.
Printing	498.
Photo Costs	525.
Processing	314.
Internet Service	304.
Cell & Skype Service	315.
Museum Memberships	220.
See Line 48 Other Expenses	2,936.
48 Total other expenses. Enter here and on line 27a 48	6,155.

SCHEDULE SE
(Form 1040 or 1040-SR)

Self-Employment Tax

OMB No. 1545-0074

2019

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

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

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

Liz Brushstroke

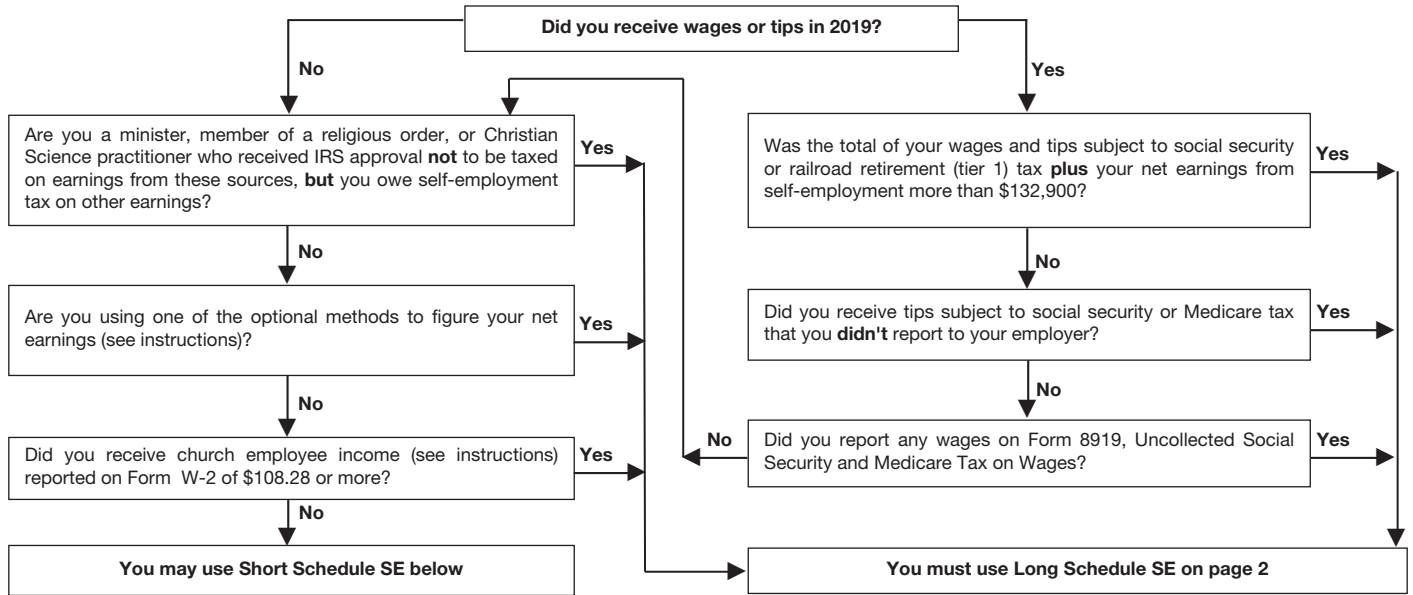
Social security number of person
with self-employment income ▶

333-44-5555

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	4,277.
3	Combine lines 1a, 1b, and 2	3	4,277.
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b ▶ Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	3,950.
5	Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 .	5	604.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	302.

**Qualified Business Income Deduction
Simplified Computation**

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Attachment
Sequence No. **55**

▶ **Go to www.irs.gov/Form8995 for instructions and the latest information.**

Name(s) shown on return Liz Brushstroke	Your taxpayer identification number 333-44-5555
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1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Big Orb Art Studio	333445555	3,975.
ii			
iii			
iv			
v			

2 Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	3,975.	
3 Qualified business net (loss) carryforward from the prior year	3	0.	
4 Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	3,975.	
5 Qualified business income component. Multiply line 4 by 20% (0.20)			5 795.
6 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7 Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	0.	
8 Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9 REIT and PTP component. Multiply line 8 by 20% (0.20)			9 0.
10 Qualified business income deduction before the income limitation. Add lines 5 and 9			10 795.
11 Taxable income before qualified business income deduction	11	43,336.	
12 Net capital gain (see instructions)	12	0.	
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	43,336.	
14 Income limitation. Multiply line 13 by 20% (0.20)			14 8,667.
15 Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return ▶			15 795.
16 Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16 0.
17 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17 0.

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

► **File only with Schedule C (Form 1040 or 1040-SR). Use a separate Form 8829 for each home you used for business during the year.**

2019
Attachment
Sequence No. **176**

► **Go to www.irs.gov/Form8829 for instructions and the latest information.**

Name(s) of proprietor(s)

Liz Brushstroke

Your social security number

333-44-5555

Part I Part of Your Home Used for Business		Visual Artist	
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	190
2	Total area of home	2	1,085
3	Divide line 1 by line 2. Enter the result as a percentage	3	17.51 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	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	17.51 %

Part II Figure Your Allowable Deduction			
8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions)	8	4,277.
See instructions for columns (a) and (b) before completing lines 9-22.		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	0.
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	0.
13	Multiply line 12, column (b), by line 7	13	0.
14	Add line 12, column (a), and line 13	14	0.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	4,277.
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	
21	Utilities	21	
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	
24	Multiply line 23, column (b), by line 7	24	
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	0.
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	4,277.
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	0.
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684 (see instructions)	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	0.

Part III Depreciation of Your Home			
37	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2020			
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	

Car and Truck Expenses Worksheet

2019

▶ Keep for your records

Sch C Visual Artist

Name(s) Shown on Return <u>Liz Brushstroke</u>	Social Security Number <u>333-44-5555</u>
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Vehicle Information Complete for all vehicles	Vehicle 1	Vehicle 2	Vehicle 3
1 Make and model of vehicle	<u>Auto</u>		
2 Date acquired			
3 Date placed in service	<u>01/01/2010</u>		
4 Type of vehicle	<u>Al - Auto</u>		
5 a Ending mileage reading			
b Beginning mileage reading			
c Total miles for the year	<u>16,178</u>		
6 Business miles for the year	<u>4,137</u>		
7 Commuting miles for the year	<u>2,650</u>		
8 Other personal miles for the year	<u>9,391</u>		
9 Percent of business use	<u>25.57</u> %		
10 Months for special allocation. See Tax Help			
11 Is another vehicle available for personal use?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12 Was the vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13 Was the vehicle used primarily by a more than 5% owner or related person?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
14 a Is there evidence to support the business use claimed?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b If 'Yes,' is the evidence written?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Standard Mileage Rate

15 Does vehicle qualify for standard mileage rate?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
16 Was the vehicle leased?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
17 Standard mileage deduction	<u>2,399.</u>		

Actual Expenses

18 Expenses:			
a Gasoline, oil, repairs, insurance, etc			
b Vehicle registration, license (excluding property taxes)			
c Vehicle lease or rental fees:			
1 30 days or more			
2 29 days or less			
3 Total vehicle lease/rental fees			
d Leased vehicle inclusion amount:			
1 Year lease began			
2 FMV of leased vehicle			
3 Number of lease days in year			
4 Inclusion amount			
19 Expenses subtotal			
20 Expenses applicable to business			
21 Vehicle depreciation and Sec 179 (from page 2)			
22 Total actual expenses			

Standard Mileage vs Actual Expenses

	▼	▼	▼
23 Standard mileage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24 Actual expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Total Car and Truck Expenses Complete for all vehicles	Vehicle 1 Auto	Vehicle 2	Vehicle 3
25 Line 23 or line 24	2,399.		
26 Additional expenses:			
a Business-related parking fees, tolls, etc			
b Property taxes (including property tax portion of registration)			
c Less personal portion of property taxes			
d Interest on vehicle			
e Less personal portion of vehicle interest			
27 Total expenses	2,399.		
28 Less business portion of lease or rental fees less inclusion amount (if actual expenses)			
29 Less business portion of depreciation (if actual expenses)			
30 Total car and truck expenses	2,399.		

Vehicle Depreciation Information – Complete for Actual Expenses only

31 Cost or basis			
32 Section 179 expense elected			
33 Depreciation and Sec 179 limit for automobiles			
34 a Economic Stimulus - Qualified Property	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
1 If yes, and if placed in service after 9/27/17, was this property acquired after 9/27/17?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
2 For post 9/27/17, elect 50% in place of 100% Special Depreciation Allowance	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
b Qualified Disaster Area - Qualified Property	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c Kansas Disaster Zone - Qualified Property	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
d Gulf Opportunity Zone - Qualified Property	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> No	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> No	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> No
e Percentage for Special Depr Allowance	<input type="checkbox"/> 100% & 50% <input type="checkbox"/> 30% <input type="checkbox"/> N/A	<input type="checkbox"/> 100% & 50% <input type="checkbox"/> 30% <input type="checkbox"/> N/A	<input type="checkbox"/> 100% & 50% <input type="checkbox"/> 30% <input type="checkbox"/> N/A
f Elect OUT of Special Depr Allowance	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
g Elect 30% in place of 50% Allowance	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
h QuickZoom to Election Stmtns ▶			
i Special Depreciation Allowance			
j AMT Special Depreciation Allowance			
35 Prior depreciation			
36 Depreciation deduction ▶			
37 Alternative minimum tax prior depreciation			
38 AMT depreciation deduction			
39 AMT adjustment/preference			
40 QuickZoom to Asset Life History ▶			
MACRS Property Involved in a Like-Kind Exchange or Involuntary Conversion			
41 Elect OUT of regs under Sec 1.168(i)-6(i)	<input type="checkbox"/> Yes <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> N/A
42 If asset represents entire basis of replacement property, enter excess basis			
Pre-02/28/04 transactions only (See TaxHelp):			
43 Asset ID (Enter same ID on all related assets)			
44 Check if asset represents exchanged basis of replacement property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45 Total basis of all related parts			

Depreciation and Amortization Report

Tax Year 2019
Keep for your records

Liz Brushstroke
Sch C - Visual Artist

333-44-5555

Table with columns: Asset Description, *Code, Date In Service, Cost (Net of Land), Land, Bus Use %, Section 179, Special Depreciation Allowance, Depreciable Basis, Life, Method/Convention, Prior Depreciation, Current Depreciation. Rows include DEPRECIATION (Auto, Notebook Computer, Studio Ventilation, Digital Camera, Flat Files) and AMORTIZATION (Website Costs).

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

Additional information from your 2019 Federal Tax Return

Schedule C (Visual Artist): Profit or Loss from Business

Ln 24b: 50% limit

Itemization Statement

Description	Amount
Ieland 8 Days @ \$126	1,008.
Phoenix 3 Days @ \$59	177.
Lunch NYC	42.
NYC 2 days @ \$74	148.
Other	401.
Total	1,776.

Schedule C (Visual Artist): Profit or Loss from Business

Line 24a

Itemization Statement

Description	Amount
Ireland - Airfare & Transportation	1,952.
Ireland - AirBnB - 8 Days	1,112.
Phoenix - Airfare	348.
Phoenix	423.
Total	3,835.

Schedule C (Visual Artist): Profit or Loss from Business

Line 39

Itemization Statement

Description	Amount
Printing	2,000.
Framing	6,000.
Total	8,000.

Schedule C (Visual Artist): Profit or Loss from Business

Line 48 Other Expenses

Continuation Statement

Description	Amount
Gallery Costs	89.
Shipping & Postage	1,341.
Publications	177.
Dues & Memberhips	215.
Show Entry Fees	195.
Art History Class (Ireland)	622.
Promotional Expense	297.
Total	2,936.