# 2019

Form **1040** Department of the Treasury-Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2019** OMB No. 1545-0074 IRS Use Only-Do not write or staple in this space.

**Filing Status** Check only one box.

- [ ] Single
- [x] 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 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 |
|---|---|---|
| MAJOR L | WILLIAMS | [redacted] |
| If joint return, spouse's first name and middle initial | Last name | Spouse's social security number |
| AJA | GUY | [redacted] |

Home address (number and street). If you have a P.O. box, see instructions. [redacted] Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [redacted]

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

If more than four dependents, see inst. & check here ▶ [ ]

**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):

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) check if qualifies for (see inst.): Child tax credit | Credit for other dependents |
|---|---|---|---|---|---|
| [redacted] | [redacted] | [redacted] | [redacted] | [x] | [ ] |
| [redacted] | [redacted] | [redacted] | [redacted] | [x] | [ ] |
| [redacted] | [redacted] | | [redacted] | [x] | [ ] |
| | | | | [ ] | [ ] |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | | | 1 | 512 |
| 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 | |
| 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 | 38,492 |
| b | Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶ | | | | 7b | 39,004 |
| 8a | Adjustments to income from Schedule 1, line 22 | | | | 8a | 2,213 |
| b | Subtract line 8a from line 7b. This is your **adjusted gross income** ▶ | | | | 8b | 36,791 |
| 9 | **Standard deduction or itemized deductions** (from Schedule A) | | | 9 24,400 | | |
| 10 | Qualified business income deduction. Attach Form 8995 or Form 8995-A | | | 10 2,478 | | |
| 11a | Add lines 9 and 10 | | | | 11a | 26,878 |
| b | **Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0- | | | | 11b | 9,913 |

**Standard Deduction**
- 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.

| | | | | |
|---|---|---|---|---|
| 12a | Tax (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐ | 12a 993 | | |
| b | Add Schedule 2, line 3, and line 12a and enter the total | | 12b | 993 |
| 13a | Child tax credit or credit for other dependents | 13a 993 | | |
| b | Add Schedule 3, line 7, and line 13a and enter the total | | 13b | 993 |
| 14 | Subtract line 13b from line 12b. If zero or less, enter -0- | | 14 | 0 |
| 15 | Other taxes, including self-employment tax, from Schedule 2, line 10 | | 15 | 4,425 |
| 16 | Add lines 14 and 15. This is your **total tax** | | 16 | 4,425 |
| 17 | Federal income tax withheld from Forms W-2 and 1099 | | 17 | |
| 18 | Other payments and refundable credits: | | | |
| a | Earned income credit (EIC) | 18a | | |
| b | Additional child tax credit. Attach Schedule 8812 | 8b 4,068 | | |
| 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 | 4,068 |
| 19 | Add lines 17 and 18e. These are your **total payments** | | 19 | 4,068 |
| **Refund** 20 | If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid** | | 20 | |
| 21 a | Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ | | 21a | |
| Direct deposit? See instructions. b | Routing number ▶ c Type: ☐ Checking ☐ Savings | | | |
| d | Account number | | | |
| 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 | 357 |
| 24 | Estimated tax penalty (see instructions) | 24 | | |

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

**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.

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.) |
|---|---|---|---|
| | | ORGANIZATION DIRECTOR | |
| 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.) |
| | | ART DIRECTOR | |
| Phone no. | Email address | | |

**Paid Preparer Use Only**

| Preparer's signature | Date | PTIN | Check if: |
|---|---|---|---|
| [redacted] | 10-14-2020 | [redacted] | ☐ 3rd Party Designee |
| Preparer's name Androohi Andreas | Phone no. [redacted] | | ☐ Self-employed |
| Firm's name ▶ OptiWise Accounting | | | |
| Firm's address ▶ [redacted] | | Firm's EIN ▶ [redacted] | |

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

**SCHEDULE C** (Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

# Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

**2019**

Attachment Sequence No. 09

Name of proprietor: AJA GUY

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): DAY CAMP

B Enter code from instructions ▶ 611000

C Business name. If no separate business name, leave blank.: ARTWORLD ENTERTAINMENT

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ▶ [redacted]

City, town or post office, state, and ZIP code [redacted]

F Accounting method: (1) [x] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses - - - - [x] Yes [ ] No

H If you started or acquired this business during 2019, check here - - - - - - - - - - - - - - - - - - - - - - - - - - - - - ▶ [ ]

I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) - - - - - - - - - - - - - [x] Yes [ ] No

J If "Yes," did you or will you file required Forms 1099? - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - [x] 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 | 69,545 |
| 2 | Returns and allowances - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - | 2 | 0 |
| 3 | Subtract line 2 from line 1 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - | 3 | 69,545 |
| 4 | Cost of goods sold (from line 42) - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - | 4 | |
| 5 | **Gross profit.** Subtract line 4 from line 3 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - | 5 | 69,545 |
| 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 | 69,545 |

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 8 | Advertising - - - - - - - - - - | 8 | | 18 | Office expense (see instructions) | 18 | 411 |
| 9 | Car and truck expenses (see instructions) - - - - - - - - - - | 9 | 4,514 | 19 | Pension and profit-sharing plans | 19 | |
| 10 | Commissions and fees - - - - | 10 | 10,857 | 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 | 10,881 |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) - - - - - - - - - | 13 | | 21 | Repairs and maintenance - - - - | 21 | 854 |
| 14 | Employee benefit programs (other than on line 19) - - - - | 14 | | 22 | Supplies (not included in Part III) | 22 | 6,185 |
| 15 | Insurance (other than health) - - | 15 | 463 | 23 | Taxes and licenses - - - - - - - | 23 | |
| 16 | Interest (see instructions): | | | 24 | Travel and meals: | | |
| a | Mortgage (paid to banks, etc.) - | 16a | | a | Travel - - - - - - - - - - - - - | 24a | |
| b | Other - - - - - - - - - - - - - | 16b | | b | Deductible meals (see instructions) - - - - - - - - - - | 24b | |
| 17 | Legal and professional services | 17 | | 25 | Utilities - - - - - - - - - - - - - | 25 | 954 |
| | | | | 26 | Wages (less employment credits) | 26 | |
| | | | | 27a | Other expenses (from line 48) - - | 27a | 3,107 |
| | | | | b | **Reserved for future use** - - - - | 27b | |

| | | | |
|---|---|---|---|
| 28 | **Total expenses** before expenses for business use of home. Add lines 8 through 27a - - - - - - - - - - - ▶ | 28 | 38,226 |
| 29 | **Tentative profit or (loss).** Subtract line 28 from line 7 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - | 29 | 31,319 |
| 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 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32. ▶ | 31 | 31,319 |

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

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3,** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you must attach **Form 6198.** Your loss may be limited.

▶ 32a [ ] All investment is at risk.
32b [ ] Some investment is not at risk.

Name(s) AJA GUY

SSN [redacted]

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

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . . ☐ Yes ☐ No

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

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

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

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

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

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

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

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

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

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

| | |
|---|---|
| COMPUTER | 866 |
| CELL PHONE | 768 |
| ADVERTISING | 32 |
| WEB PAGE | 363 |
| FURNITURE | 698 |
| LICENSE | 172 |
| PRINTING | 208 |
| | |
| | |
| 48 Total other expenses. Enter here and on line 27a | 3,107 |

**SCHEDULE E**
**(Form 1040 or 1040-SR)**

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

**2019**

Attachment Sequence No. 13

Name(s) shown on return: MAJOR L WILLIAMS & AJA GUY

Your social security number: [redacted]

**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 2019 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

| 1a | Physical address of each property (street, city, state, ZIP code) |
|---|---|
| A | ROYALTY |
| B | |
| C | |

| 1b | Type of Property (from list below) |
|---|---|
| A | 6 |
| B | |
| C | |

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 | | | ☐ |
| B | | | ☐ |
| C | | | ☐ |

**Type of Property:**

1 Single Family Residence
2 Multi-Family Residence
3 Vacation/Short-Term Rental
4 Commercial
5 Land
6 Royalties
7 Self-Rental
8 Other (describe)

| Income: | Properties: | A | B | C |
|---|---|---|---|---|
| 3 Rents received | 3 | 5,498 | | |
| 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) ▶ MISCELLANEOUS | 19 | 1,002 | | |
| 20 Total expenses. Add lines 5 through 19 | 20 | 1,002 | | |
| 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 | 4,496 | | |
| 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 | 5,498 | |
| b Total of all amounts reported on line 4 for all royalty properties | 3b | 0 | |
| c Total of all amounts reported on line 12 for all properties | 23c | 0 | |
| d Total of all amounts reported on line 18 for all properties | 23d | 0 | |
| e Total of all amounts reported on line 20 for all properties | 23e | 1,002 | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | 4,496 |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | | ( 0 ) |
| 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 or 1040-SR), line 5, or Form 1040-NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | | 4,496 |

For Paperwork Reduction Act Notice, see the separate instructions.



EEA