

IRS e-file Signature Authorization

OMB No. 1545-0074

2019

► ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ►

Taxpayer's name TAWEI JAO	Social security number 609-37-6663
Spouse's name MEILING CHEN	Spouse's social security number 609-37-6664

Part I Tax Return Information — Tax Year Ending December 31, 2019 (Whole dollars only)

1	Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35)	1	24,047.
2	Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	0.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	3	1,160.
4	Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	4	3,191.
5	Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize LA FIRST TAX FINANCIAL SERVICES to enter or generate my PIN

7	6	6	6	3
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 as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

☒ I authorize LA FIRST TAX FINANCIAL SERVICES to enter or generate my PIN

7	6	6	6	4
---	---	---	---	---

 as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

9	6	4	6	9	5	1	5	8	3	3
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► _____ Date ► _____

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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 TAWEI		Last name JAO	Your social security number 609-37-6663
If joint return, spouse's first name and middle initial MEILING		Last name CHEN	Spouse's social security number 609-37-6664
Home address (number and street). If you have a P.O. box, see instructions. 18482 AGUIRO ST			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
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). ROWLAND HEIGHTS CA 91748			
Foreign country name		Foreign province/state/county	Foreign postal code

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
LU	JAO	609-37-1982	Daughter	<input type="checkbox"/>	<input checked="" 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	36,000.
2a	Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b 186.
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 ▶ <input type="checkbox"/>			6
7a	Other income from Schedule 1, line 9			7a -12,139.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶			7b 24,047.
8a	Adjustments to income from Schedule 1, line 22			8a
b	Subtract line 8a from line 7b. This is your adjusted gross income ▶			8b 24,047.
9	Standard deduction or itemized deductions (from Schedule A)	9	47,836.	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	0.	
11a	Add lines 9 and 10			11a 47,836.
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-			11b 0.

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	0.
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	0.
13a	Child tax credit or credit for other dependents	13a	0.
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	0.
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	0.
16	Add lines 14 and 15. This is your total tax	16	0.
17	Federal income tax withheld from Forms W-2 and 1099	17	1,160.
18	Other payments and refundable credits:		

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

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	2,031.
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	2,031.
19	Add lines 17 and 18e. These are your total payments	19	3,191.

RefundDirect deposit?
See instructions.

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	3,191.
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	3,191.
b	Routing number <u>1 2 2 0 0 0 2 4 7</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <u>5 5 6 1 2 2 4 0 6 3</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

(Other than paid preparer)

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**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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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 MANAGER	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 STAFF	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 NATALIE LEE, Enrolled Agent	Preparer's signature NATALIE LEE, Enrolled Agent	Date 04/30/2020	PTIN P00215833	Check if: <input type="checkbox"/> 3rd Party Designee
Firm's name ▶ LA FIRST TAX FINANCIAL SERVICES	Phone no. (626) 285-1221	<input checked="" type="checkbox"/> Self-employed		
Firm's address ▶ 9067 LAS TUNAS DR TEMPLE CITY CA 91780	Firm's EIN ▶ 26-1703414			

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

REV 04/19/20 PRO

Form **1040** (2019)

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

TAWEI JAO & MEILING CHEN

Your social security number

609-37-6663

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	0.
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	-12,139.
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	-12,139.

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. 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	

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

REV 04/19/20 PRO

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

► **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. **03**

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

TAWEI JAO & MEILING CHEN

Your social security number

609-37-6663

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 <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	2,031.
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	2,031.

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

REV 04/19/20 PRO

Schedule 3 (Form 1040 or 1040-SR) 2019

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

2019
Attachment
Sequence No. **07**

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

TAWEI JAO & MEILING CHEN

Your social security number

609-37-6663

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 8b **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 ► ☒
- 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 ►
- 7** Add lines 5e and 6 **7**

5a 735.

5b 15,709.

5c

5d 16,444.

5e 10,000.

10,000.

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**

8a 37,836.

8b

8c

8d

8e 37,836.

37,836.

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**

11

12

13

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 9 **17**
- 18** If you elect to itemize deductions even though they are less than your standard deduction, check this box ► ☐

47,836.

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

2019Attachment
Sequence No. **13**

Name(s) shown on return

TAWEI JAO & MEILING CHEN

Your social security number

609-37-6663

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	18480 AGUIRO ST ROWLAND HEIGHTS CA 91748				
B	504-508 S HARBOR BLVD FULLERTON CA 92832				
C					
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	1	A	365	0	<input type="checkbox"/>
B	4	B	365	0	<input type="checkbox"/>
C		C			<input type="checkbox"/>

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	24,000.	61,500.	
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		2,488.	
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	15,973.	44,379.	
13 Other interest.	13			
14 Repairs.	14	7,950.	4,720.	
15 Supplies	15			
16 Taxes	16	5,263.	9,255.	
17 Utilities.	17	45.		
18 Depreciation expense or depletion	18	6,095.	4,615.	
19 Other (list) ▶ <u>INSURANCE</u>	19	813.		
20 Total expenses. Add lines 5 through 19	20	36,139.	65,457.	
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	-12,139.	-3,957.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(-12,139.)	(0.)	()
23a Total of all amounts reported on line 3 for all rental properties	23a		85,500.	
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		60,352.	
d Total of all amounts reported on line 18 for all properties	23d		10,710.	
e Total of all amounts reported on line 20 for all properties	23e		101,596.	
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	(12,139.)		
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			-12,139.

For Paperwork Reduction Act Notice, see the separate instructions.

BAA REV 04/19/20 PRO

Schedule E (Form 1040 or 1040-SR) 2019

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

TAWEI JAO & MEILING CHEN

Your social security number

609-37-6663

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	DM LOT LLC	S	<input type="checkbox"/>	82-5266543	<input type="checkbox"/>	<input type="checkbox"/>
B	DM LOT LLC	S	<input type="checkbox"/>	82-5266543	<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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
A	0.		
B	0.		
C			
D			
29a Totals			
b Totals	0.		
30 Add columns (h) and (k) of line 29a.		30	
31 Add columns (g), (i), and (j) of line 29b.		31	(0.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31		32	0.

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 or 1040-SR), line 5, or Form 1040-NR, line 18▶	41	-12,139.
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 AC; 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	

**Qualified Business Income Deduction
Simplified Computation**▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8995 for instructions and the latest information.****2019**Attachment
Sequence No. **55**

Name(s) shown on return

TAWEI JAO & MEILING CHEN

Your taxpayer identification number

609-37-6663

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	DM LOT LLC	825266543	0.
ii	DM LOT LLC	825266543	0.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	0.	
3	Qualified business net (loss) carryforward from the prior year	3	(1,211.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		0.
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		0.
11	Taxable income before qualified business income deduction	11	0.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		0.
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		0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(1,211.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)	

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.

Taxpayer name(s) shown on return

TAWEI JAO & MEILING CHEN

Taxpayer identification number

609-37-6663

Enter preparer's name and PTIN

NATALIE LEE, Enrolled Agent

P00215833

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 2019 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 compute the amount(s) of any credit(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input type="checkbox"/>	
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 compute the amount(s) of the credit(s) List those documents, if any, that you relied on. _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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?	<input type="checkbox"/>	<input type="checkbox"/>	
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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input type="checkbox"/>	<input type="checkbox"/>	
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input type="checkbox"/>	<input type="checkbox"/>

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?	<input type="checkbox"/>	<input type="checkbox"/>

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:**

- 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 compute the amount(s) of the credit(s);
- 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;
- Submit Form 8867 in the manner required; **and**
- 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*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - 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 compute the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - 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 compute the amount(s) of the credit(s).

► If you have not complied with all due diligence requirements, you may have to pay a \$530 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Premium Tax Credit (PTC)

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

▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return

TAWEI JAO & MEILING CHEN

Your social security number

609-37-6663

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size (see instructions)	1	3
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	24,047.
b	Enter the total of your dependents' modified AGI (see instructions)	2b	
3	Household income. Add the amounts on lines 2a and 2b (see instructions)	3	24,047.
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	20,780.
5	Household income as a percentage of federal poverty line (see instructions)	5	115 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0208
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	500.
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	42.

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9** Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.
- 10** See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☐ **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals	13,920.	15,290.	500.	14,790.	13,920.	11,889.
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					24	13,920.
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					25	11,889.
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	2,031.

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44	29	

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Passive Activity Loss Limitations

▶ See separate instructions.

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

▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2019
Attachment
Sequence No. **88**

Name(s) shown on return

TAWEI JAO & MEILING CHEN

Identifying number

609-37-6663

Part I 2019 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0 .	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(12,139 .)	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c	1d		-12,139 .

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	()	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	0 .	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(5,357 .)	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(9,538 .)	
d Combine lines 3a, 3b, and 3c	3d		-14,895 .

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-27,034 .
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	12,139 .
6 Enter \$150,000. If married filing separately, see instructions	6	150,000 .
7 Enter modified adjusted gross income, but not less than zero. See instructions	7	36,186 .
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	113,814 .
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	25,000 .
10 Enter the smaller of line 5 or line 9	10	12,139 .
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	0 .
16 Total losses allowed from all passive activities for 2019. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	12,139 .

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
18480 AGUIRO ST	0.	12,139.			12,139.
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶	0.	12,139.			

Worksheet 2—For Form 8582, Lines 2a and 2b (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
504-508 S HARBOR BLVD	0.	3,957.	4,154.		8,111.
DM LOT LLC	0.	700.	5,202.		5,902.
DM LOT LLC	0.	700.	182.		882.
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	0.	5,357.	9,538.		

Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
18480 AGUIRO ST	E Ln 22	12,139.	1.00000000	12,139.	0.
Total ▶		12,139.	1.00	12,139.	0.

Worksheet 5—Allocation of Unallowed Losses (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
504-508 S HARBOR BLVD	E Ln 22	8,111.	0.54454515	8,111.
DM LOT LLC	E Ln 28A	5,902.	0.39624035	5,902.
DM LOT LLC	E Ln 28B	882.	0.05921450	882.
Total ▶		14,895.	1.00	14,895.

Worksheet 6—Allowed Losses (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
504-508 S HARBOR BLVD	E Ln 22	8,111.	8,111.	0.
DM LOT LLC	E Ln 28A	5,902.	5,902.	0.
DM LOT LLC	E Ln 28B	882.	882.	0.
Total ▶		14,895.	14,895.	0.

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (see instructions)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

TAXABLE YEAR

FORM

2019**California e-file Signature Authorization for Individuals****8879**

Your name	Your SSN or ITIN
TAWEI JAO	609-37-6663
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN
MEILING CHEN	609-37-6664

Part I Tax Return Information (whole dollars only)

1 California Adjusted Gross Income. See instructions	1	24,047.
2 Amount You Owe. See instructions	2	
3 Refund or No Amount Due. See instructions	3	21.

Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize LA FIRST TAX FINANCIAL SERVICES to enter my PIN

7	6	6	6	3
---	---	---	---	---

Do not enter all zeros
ERO firm name
as my signature on my 2019 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2019 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's/RDP's PIN: check one box only

☒ I authorize LA FIRST TAX FINANCIAL SERVICES to enter my PIN

7	6	6	6	4
---	---	---	---	---

Do not enter all zeros
ERO firm name
as my signature on my 2019 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2019 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

9	6	4	6	9	5	1	5	8	3	3
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2019 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2019 Handbook for Authorized e-file Providers.

ERO's signature ▶ _____ Date ▶ 04/30/2020

2019 California Resident Income Tax Return**540**

APE

ATTACH FEDERAL RETURN

609-37-6663 JAO 609-37-6664
TAWEI JAO
MEILING CHEN

19

18482 AGUIRO ST
ROWLAND HEIGHTS CA 91748

10-10-1966 08-29-1967

If your California filing status is different from your federal filing status, check the box here ☐

Filing Status

1 ☐ Single 4 ☐ Head of household (with qualifying person). See instructions.

2 ☒ Married/RDP filing jointly. See inst. 5 ☐ Qualifying widow(er). Enter year spouse/RDP died.

See instructions.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst ☐ 6

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. ☒ 7 2 X \$122 = ☒ \$ 244

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. ☒ 8 X \$122 = ☒ \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ☒ 9 X \$122 = ☒ \$

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name <input checked="" type="radio"/>	LU		
Last Name <input checked="" type="radio"/>	JAO		
SSN <input checked="" type="radio"/>	609371982		
Dependent's relationship to you <input checked="" type="radio"/>	DAUGHTER		

Total dependent exemptions ☒ 10 1 X \$378 = ☒ \$ 378

Your name:

JAO

Your SSN or ITIN:

609-37-6663

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32● **11 \$**

622

Taxable Income

12 State wages from your federal Form(s) W-2, box 16● **12**

36000

.00

13 Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b● **13**

24047

.00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B.● **14**

0

.00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions**15**

24047

.00

16 California adjustments – additions. Enter the amount from Schedule CA (540), Part I, line 23, column C.● **16**

.00

17 California adjusted gross income. Combine line 15 and line 16● **17**

24047

.00

18 Enter the **larger of** { Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR** Your California **standard deduction** shown below for your filing status:

• Single or Married/RDP filing separately. \$4,537

• Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$9,074

If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions

● **18**

53545

.00

19 Subtract line 18 from line 17. This is your **taxable income**.

If less than zero, enter -0-

● **19**

0

.00

Tax

31 Tax. Check the box if from:

Tax Table



Tax Rate Schedule

●



FTB 3800

●



FTB 3803

● **31**

0

.00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$200,534, see instructions.● **32**

622

.00

33 Subtract line 32 from line 31. If less than zero, enter -0-● **33**

0

.00

34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A● **34**

.00

35 Add line 33 and line 34.● **35**

0

.00

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions.● **40****43** Enter credit name code ● and amount.● **43****44** Enter credit name code ● and amount.● **44****45** To claim more than two credits. See instructions. Attach Schedule P (540).● **45****46** Nonrefundable renter's credit. See instructions● **46****47** Add line 40 through line 46. These are your total credits● **47****48** Subtract line 47 from line 35. If less than zero, enter -0-● **48**

0

.00

Your name:

JAO

Your SSN or ITIN:

609-37-6663

Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540) ● 61 .00
- 62 Mental Health Services Tax. See instructions ● 62 .00
- 63 Other taxes and credit recapture. See instructions ● 63 .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. ● 64 0 .00

Payments

- 71 California income tax withheld. See instructions ● 71 21 .00
- 72 2019 CA estimated tax and other payments. See instructions ● 72 .00
- 73 Withholding (Form 592-B and/or 593). See instructions ● 73 .00
- 74 Excess SDI (or VPD) withheld. See instructions ● 74 .00
- 75 Earned Income Tax Credit (EITC) ● 75 .00
- 76 Young Child Tax Credit (YCTC). See instructions ● 76 .00
- 77 Add lines 71 through 76. These are your total payments.
See instructions ● 77 21 .00

Use Tax

- 91 **Use Tax.** Do not leave blank. See instructions. ● 91 0 .00
- If line 91 is zero, check if: ☒ No use tax is owed.
- ☐ You paid your use tax obligation directly to CDTFA.

Overpaid Tax/Tax Due

- 92 Payments balance. If line 77 is more than line 91, subtract line 91 from line 77 ● 92 21 .00
- 93 **Use Tax balance.** If line 91 is more than line 77, subtract line 77 from line 91 ● 93 .00
- 94 Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92. ● 94 21 .00
- 95 Amount of line 94 you want applied to your **2020** estimated tax ● 95 0 .00
- 96 Overpaid tax available this year. Subtract line 95 from line 94 ● 96 21 .00
- 97 Tax due. If line 92 is less than line 64, subtract line 92 from line 64 ● 97 .00

Your name:

JAO

Your SSN or ITIN:

609-37-6663

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	<input type="text"/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
California Sea Otter Fund	● 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	● 431	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	<input type="text"/> .00
Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	<input type="text"/> .00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	● 441	<input type="text"/> .00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	● 442	<input type="text"/> .00
Schools Not Prisons Voluntary Tax Contribution Fund	● 443	<input type="text"/> .00
Suicide Prevention Voluntary Tax Contribution Fund	● 444	<input type="text"/> .00
110 Add code 400 through code 444. This is your total contribution	● 110	<input type="text"/> .00

Your name:

JAO

Your SSN or ITIN:

609-37-6663

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● **111**Pay Online – Go to **ftb.ca.gov/pay** for more information.Amount
You Owe

.00

Interest
and
Penalties**112** Interest, late return penalties, and late payment penalties **112**

.00

113 Underpayment of estimated tax.Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113**

.00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment **114**

.00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of 110, line 112 and line 113 from line 96. See instructions.Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● **115**

21

.00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ☐ Type ☒ Checking

☐ Savings

122000247

● Account number

5561224063

● **116** Direct deposit amount

21

.00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Routing number ☐ Type ☐ Checking

☐ Savings

● Account number

● **117** Direct deposit amount

.00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

● Your email address. Enter only one email address.

● Preferred phone number

6263828097

**Sign
Here**

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (See instructions)

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

NATALIE LEE, ENROLLED AGENT

Firm's name (or yours, if self-employed)

LA FIRST TAX FINANCIAL SERVICES

● PTIN

P00215833

Firm's address

9067 LAS TUNAS DR TEMPLE CITY CA 91780

● Firm's FEIN

261703414

Do you want to allow another person to discuss this tax return with us? See instructions. ● ☐ Yes☒ No

Print Third Party Designee's Name

Telephone Number

2019 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

TAWEI JAO & MEILING CHEN

609376663

Part I Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	1 <input checked="" type="radio"/> 36,000.	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/>	2b <input checked="" type="radio"/> 186.	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/>	3b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/>	4b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Pensions and annuities. See instructions. c <input type="radio"/>	4d <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. a <input type="radio"/>	5b <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Capital gain or (loss). See instructions.	6 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B — Additional Income from federal Schedule 1 (Form 1040 or 1040-SR)

1 Taxable refunds, credits, or offsets of state and local income taxes	1 <input type="radio"/> 0.	<input type="radio"/> 0.	<input type="radio"/>
2a Alimony received	2a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss)	3 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses)	4 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc	5 <input type="radio"/> -12,139.	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss)	6 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation	7 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Other income.	8 <input type="radio"/>	a <input type="radio"/> b <input type="radio"/> c <input type="radio"/> d <input type="radio"/> e <input type="radio"/> f <input type="radio"/> g <input type="radio"/>	a <input type="radio"/> b <input type="radio"/> c <input type="radio"/> d <input type="radio"/> e <input type="radio"/> f <input type="radio"/> g <input type="radio"/>
a California lottery winnings b Disaster loss deduction from FTB 3805V c Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8) d NOL deduction from FTB 3805V e NOL from FTB 3805Z, 3806, 3807, or 3809 f Other (describe): <input type="radio"/> g Student loan discharged due to closure of a for-profit school			
9 Total. Combine Section A, line 1 through line 6, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Go to Section C.	9 <input checked="" type="radio"/> 24,047.	<input type="radio"/> 0.	<input type="radio"/>

Section C — Adjustments to Income from federal Schedule 1 (Form 1040 or 1040-SR)

10 Educator expenses	10 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Certain business expenses of reservists, performing artists, and fee-basis government officials	11 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Health savings account deduction	12 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Moving expenses. Attach federal Form 3903. See instructions	13 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Deductible part of self-employment tax	14 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans	15 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Self-employed health insurance deduction	16 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Penalty on early withdrawal of savings	17 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18a Alimony paid. b Recipient's: SSN <input type="radio"/> - - - - - Last name <input type="radio"/>	18a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 IRA deduction	19 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Student loan interest deduction	20 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Tuition and fees	21 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions	22 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23 Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions	23 <input checked="" type="radio"/> 24,047.	<input type="radio"/> 0.	<input type="radio"/>

Part II Adjustments to Federal Itemized DeductionsCheck the box if you did NOT itemize for federal but will itemize for California ☒ ☐**A Federal Amounts**
(from federal Schedule A
(Form 1040 or 1040-SR))**B Subtractions**
See instructions**C Additions**
See instructions**Medical and Dental Expenses** See instructions.

1	Medical and dental expenses	<input checked="" type="radio"/>		1			
2	Enter amount from federal Form 1040 or 1040-SR, line 8b	<input checked="" type="radio"/>	24,047.	2			
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	1,804.	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0.	<input checked="" type="radio"/>		4	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Taxes You Paid

5a	State and local income tax or general sales taxes	<input checked="" type="radio"/>	735.	<input checked="" type="radio"/>	735.		
5b	State and local real estate taxes	<input checked="" type="radio"/>	15,709.				
5c	State and local personal property taxes	<input checked="" type="radio"/>					
5d	Add lines 5a through 5c	<input checked="" type="radio"/>	16,444.				
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C.	<input checked="" type="radio"/>	10,000.	<input checked="" type="radio"/>	735.	<input checked="" type="radio"/>	6,444.
6	Other taxes. List type <input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
7	Add lines 5e and 6	<input checked="" type="radio"/>	10,000.	<input checked="" type="radio"/>	735.	<input checked="" type="radio"/>	6,444.

Interest You Paid

8a	Home mortgage interest and points reported to you on Form 1098	<input checked="" type="radio"/>	37,836.			<input checked="" type="radio"/>	
8b	Home mortgage interest not reported to you on Form 1098	<input checked="" type="radio"/>				<input checked="" type="radio"/>	
8c	Points not reported to you on Form 1098	<input checked="" type="radio"/>				<input checked="" type="radio"/>	
8d	Mortgage insurance premiums	<input checked="" type="radio"/>		<input checked="" type="radio"/>			
8e	Add lines 8a through 8d	<input checked="" type="radio"/>	37,836.	<input checked="" type="radio"/>		<input checked="" type="radio"/>	
9	Investment interest	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
10	Add lines 8e and 9	<input checked="" type="radio"/>	37,836.	<input checked="" type="radio"/>		<input checked="" type="radio"/>	

Gifts to Charity

11	Gifts by cash or check	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
12	Other than by cash or check	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
13	Carryover from prior year	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
14	Add lines 11 through 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	

Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
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Other Itemized Deductions

16	Other—from list in federal instructions	<input checked="" type="radio"/>		<input checked="" type="radio"/>		<input checked="" type="radio"/>	
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	47,836.	<input checked="" type="radio"/>	735.	<input checked="" type="radio"/>	6,444.

18 Total. Combine line 17 column A less column B plus column C ☒ **18** 53,545.

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.	<input checked="" type="radio"/> 19	<input type="text"/>
20	Tax preparation fees.	<input checked="" type="radio"/> 20	<input type="text"/>
21	Other expenses - investment, safe deposit box, etc. List type <input checked="" type="radio"/>	<input checked="" type="radio"/> 21	<input type="text" value="0."/>
22	Add lines 19 through 21.	<input checked="" type="radio"/> 22	<input type="text" value="0."/>
23	Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="radio"/> 24,047.		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0.	<input checked="" type="radio"/> 24	<input type="text" value="481."/>
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	<input checked="" type="radio"/> 25	<input type="text" value="0."/>
26	Total Itemized Deductions. Add line 18 and line 25.	<input checked="" type="radio"/> 26	<input type="text" value="53,545."/>
27	Other adjustments. See instructions. Specify. <input checked="" type="radio"/>	<input checked="" type="radio"/> 27	<input type="text"/>
28	Combine line 26 and line 27.	<input checked="" type="radio"/> 28	<input type="text" value="53,545."/>
29	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?		
	Single or married/RDP filing separately		\$200,534
	Head of household		\$300,805
	Married/RDP filing jointly or qualifying widow(er)		\$401,072
	No. Transfer the amount on line 28 to line 29.		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29.	<input checked="" type="radio"/> 29	<input type="text" value="53,545."/>
30	Enter the larger of the amount on line 29 or your standard deduction listed below		
	Single or married/RDP filing separately. See instructions.		\$4,537
	Married/RDP filing jointly, head of household, or qualifying widow(er)		\$9,074
	Transfer the amount on line 30 to Form 540, line 18.	<input checked="" type="radio"/> 30	<input type="text" value="53,545."/>

2019 Passive Activity Loss Limitations**3801****Attach to Form 540, Form 540NR, Form 541, or Form 100S (S Corporations).**

Name(s) as shown on tax return

SSN, ITIN, FEIN, or CA corporation no.

TAWEI JAO & MEILING CHEN

609376663

Part I 2019 Passive Activity LossSee the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to **use California amounts**.**Rental Real Estate Activities with Active Participation**


1a Activities with net income from Worksheet 1, column (a)	1a	0 .	00	
1b Activities with net loss from Worksheet 1, column (b)	1b	(-12,139 .)	00	
1c Prior year unallowed losses from Worksheet 1, column (c)	1c	()	00	
1d Combine line 1a, line 1b, and line 1c.	1d	-12,139 .	00	

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)	2a	0 .	00	
2b Activities with net loss from Worksheet 2, column (b)	2b	(-5,357 .)	00	
2c Prior year unallowed losses from Worksheet 2, column (c)	2c	(-8,821 .)	00	
2d Combine line 2a, line 2b, and line 2c.	2d	-14,178 .	00	
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions	3	-26,317 .	00	

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the smaller of losses from line 1d or line 3.	4	12,139 .	00
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions.	5	150,000 .	00
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6	36,186 .	00
7 Subtract line 6 from line 5.	7	113,814 .	00
8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000.	8	25,000 .	00
9 Enter the smaller of line 4 or line 8 	9	12,139 .	00

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total	10	0 .	00
11 Total losses allowed from all passive activities for 2019. Add line 9 and line 10 See the instructions on Page 2 to find out how to report the losses on your tax return.	11	12,139 .	00

California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
18480 AGUIRO ST	SCH E	N/A	-12,139.	0.	-12,139.
504-508 S HARBOR BLVD	SCH E	N/A	-3,957.	0.	-3,957.
DM LOT LLC	SCH E	N/A	-700.	0.	-700.
DM LOT LLC	SCH E	N/A	-700.	0.	-700.

California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
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(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
18480 AGUIRO ST, ROLAND HEIGHTS, CA 91748	PASSIVE	-12,139.	-12,139.	If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total		2(c) -12,139.	2(d)** -12,139.	2(e) 0.

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total		3(c)	3(d)***	3(e)

- * This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.
 ** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.
 *** This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.