

IRS e-file Signature Authorization

OMB No. 1545-0074

- 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

IVAN J BATES

Social security number

Spouse's name

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2020 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	421,976.
2	Total tax	2	71,150.
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	15,008.
4	Amount you want refunded to you	4	
5	Amount you owe	5	6,917.

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 the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. 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 the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize [redacted] CPA, PA to enter or generate my PIN [redacted] as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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 [redacted] CPA, PA to enter or generate my PIN [redacted] as my signature on the income tax return (original or amended) I am now authorizing.
ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. 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.

[redacted]
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above 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 your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial IVAN J		Last name BATES		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial [REDACTED]		Last name [REDACTED]		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	
City, town, or post office. If you have a foreign address, also complete spaces below. BALTIMORE			State MD	ZIP code 21230	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name		Foreign province/state/county		Foreign postal code	

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

Standard Deduction

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

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

Dependents

(see instructions):

If more than four dependents, see instructions and check here ☐

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

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	119,274.
	2a	Tax-exempt interest	2b	177.
Standard Deduction for— • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions.	3a	Qualified dividends	3b	
	4a	IRA distributions	4b	
	5a	Pensions and annuities	5b	0.
	6a	Social security benefits	6b	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 9	8	303,561.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	423,012.
	10	Adjustments to income:		
	a	From Schedule 1, line 22	10a	1,036.
	b	Charitable contributions if you take the standard deduction. See instructions	10b	
	c	Add lines 10a and 10b. These are your total adjustments to income ▶	10c	1,036.
	11	Subtract line 10c from line 9. This is your adjusted gross income ▶	11	421,976.
	12	Standard deduction or itemized deductions (from Schedule A)	12	46,365.
	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	30,170.
	14	Add lines 12 and 13	14	76,535.
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	345,441.

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

Form 1040 (2020)

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	72,572.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	72,572.
19	Child tax credit or credit for other dependents	19	2,900.
20	Amount from Schedule 3, line 7	20	600.
21	Add lines 19 and 20	21	3,500.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	69,072.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	2,078.
24	Add lines 22 and 23. This is your total tax	24	71,150.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	15,008.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	15,008.
26	2020 estimated tax payments and amount applied from 2019 return	26	50,000.
27	Earned income credit (EIC) No	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	65,008.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit? See instructions.	b Routing number: X X X X X X X X X X c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number: X		
	36 Amount of line 34 you want applied to your 2021 estimated tax	36	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe now	37	6,917.
For details on how to pay, see instructions.	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
	38 Estimated tax penalty (see instructions)	38	775.

Third Party Designee

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

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here

(see inst.) ▶

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here

(see inst.) ▶

Phone no.

Email address

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

PTIN

Check if:

☐ Self-employed

Firm's name ▶

CPA, PA

Phone no. ▶

Firm's address ▶

Firm's EIN ▶

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **01**

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

IVAN J BATES

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	303,561.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	303,561.

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	1,036.
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	1,036.

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

BAA

REV 08/30/21 PRO

Schedule 1 (Form 1040) 2020

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
IVAN J [REDACTED] BATES

Your social security number
[REDACTED]

Part I Tax

1 Alternative minimum tax. Attach Form 6251	1	
2 Excess advance premium tax credit repayment. Attach Form 8962	2	
3 Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE	4	2,072.
5 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 .	5	
6 Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a Household employment taxes. Attach Schedule H	7a	
b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8 Taxes from: a <input type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	8	6.
9 Section 965 net tax liability installment from Form 965-A . . .	9	
10 Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	2,078.

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

BAA

REV 08/30/21 PRO

Schedule 2 (Form 1040) 2020

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

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

OMB No. 1545-0074

2020
Attachment
Sequence No. **03**

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

IVAN J BATES

Your social security number

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	600.
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 on Form 1040, 1040-SR, or 1040-NR, line 20	7	600.

Part II Other Payments and Refundable Credits

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

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

BAA

REV 08/30/21 PRO

Schedule 3 (Form 1040) 2020

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2020

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

IVAN J BATES

Your social security number

Medical and Dental Expenses

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

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

Taxes You Paid

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ► ☐
- 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 27,032.

5b 22,872.

5c

5d 49,904.

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 27,025.

8b

8c

8d

8e 27,025.

27,025.

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 8,840.

12 500.

13

9,340.

Casualty and Theft Losses

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

Other Itemized Deductions

- 16 Other—from list in instructions. List type and amount ►

16

Total Itemized Deductions

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

46,365.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2020

Attachment
Sequence No. **13**

Name(s) shown on return

IVAN J [REDACTED] BATES

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 2020 that would require you to file Form(s) 1099? See instructions ☒ **Yes** ☐ **No**

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

1a	Physical address of each property (street, city, state, ZIP code)				
A	[REDACTED] BALTIMORE MD 21217				
B	[REDACTED] WINDSOR MILL MD 212443960				
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	1		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.	18,000.	
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		297.	
10	Legal and other professional fees	10			
11	Management fees	11	2,659.		
12	Mortgage interest paid to banks, etc. (see instructions)	12	11,084.	3,867.	
13	Other interest.	13			
14	Repairs.	14	1,080.		
15	Supplies	15		100.	
16	Taxes	16	5,304.	2,304.	
17	Utilities.	17			
18	Depreciation expense or depletion	18	10,169.	5,855.	
19	Other (list) ▶ See Line 19 Other Expenses	19	37.	3,060.	
20	Total expenses. Add lines 5 through 19	20	30,333.	15,483.	
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	-6,333.	2,517.	
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(0.)	(-2,517.)	()
23a	Total of all amounts reported on line 3 for all rental properties	23a		42,000.	
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		14,951.	
d	Total of all amounts reported on line 18 for all properties	23d		16,024.	
e	Total of all amounts reported on line 20 for all properties	23e		45,816.	
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			2,517.
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			(2,517.)
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			0.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2020

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

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

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	[REDACTED]	[REDACTED]	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>	<input type="checkbox"/>
B	BATES & GARCIA, P.C.	S	<input type="checkbox"/>	20-4180046	<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	(k) Nonpassive income from Schedule K-1
A				14,660.
B				288,901.
C				
D				
29a Totals				303,561.
b Totals				
30 Add columns (h) and (k) of line 29a.			30	303,561.
31 Add columns (g), (i), and (j) of line 29b.			31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	303,561.

Part III **Income or Loss From Estates and Trusts**

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

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V **Summary**

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 ▶	41	303,561.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Qualified Business Income Deduction

OMB No. 1545-2294

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

► Go to www.irs.gov/Form8995A for instructions and the latest information.**2020**
Attachment
Sequence No. **55A**

Name(s) shown on return

IVAN J [REDACTED] BATES

Your taxpayer identification number

[REDACTED]

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions. Use this form if your taxable income, before your qualified business income deduction, is above \$163,300 (\$326,600 if married filing jointly), or you're a patron of an agricultural or horticultural cooperative.

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	BATES & GARCIA, P.C.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>
B	[REDACTED]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

		A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	147,311.	6,947.
3	Multiply line 2 by 20% (0.20). If your taxable income is \$163,300 or less (\$326,600 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	29,462.	1,389.
4	Allocable share of W-2 wages from the trade, business, or aggregation	4	199,765.	0.
5	Multiply line 4 by 50% (0.50)	5	99,883.	0.
6	Multiply line 4 by 25% (0.25)	6	49,941.	0.
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7	50,803.	0.
8	Multiply line 7 by 2.5% (0.025)	8	1,270.	0.
9	Add lines 6 and 8	9	51,211.	0.
10	Enter the greater of line 5 or line 9	10	99,883.	0.
11	W-2 wage and UBIA of qualified property limitation. Enter the smaller of line 3 or line 10	11	29,462.	0.
12	Phased-in reduction. Enter the amount from line 26, if any. See instructions	12		708.
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	29,462.	708.
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15	Qualified business income component. Subtract line 14 from line 13	15	29,462.	708.
16	Total qualified business income component. Add all amounts reported on line 15 ►	16	30,170.	

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

REV 08/30/21 PRO

Form **8995-A** (2020)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$163,300 but not \$213,300 (\$326,600 and \$426,600 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

			A	B	C
17	Enter the amounts from line 3	17		1,389.	
18	Enter the amounts from line 10	18		0.	
19	Subtract line 18 from line 17	19		1,389.	
20	Taxable income before qualified business income deduction	20	375,611.		
21	Threshold. Enter \$163,300 (\$326,600 if married filing jointly)	21	326,600.		
22	Subtract line 21 from line 20	22	49,011.		
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23	100,000.		
24	Phase-in percentage. Divide line 22 by line 23	24	49.0100 %		
25	Total phase-in reduction. Multiply line 19 by line 24	25		681.	
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26		708.	

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	30,170.		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32		30,170.	
33	Taxable income before qualified business income deduction	33	375,611.		
34	Net capital gain. See instructions	34	0.		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35		375,611.	
36	Income limitation. Multiply line 35 by 20% (0.20)	36		75,122.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37		30,170.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38			
39	Total qualified business income deduction. Add lines 37 and 38	39		30,170.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	(0.)		

SCHEDULE A
(Form 8995-A)Department of the Treasury
Internal Revenue Service

1

Specified Service Trades or Businesses

▶ Attach to Form 8995-A.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

2020Attachment
Sequence No. **55B**

Name(s) shown on return

IVAN J [REDACTED] BATES

Your taxpayer identification number

[REDACTED]

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$163,300 but not \$213,300 (\$326,600 and \$426,600 if married filing jointly). If your taxable income isn't more than \$163,300 (\$326,600 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$213,300 (\$426,600 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

Part I Other Than Publicly Traded Partnerships (PTP)

		A	B	C
1a Trade or business name	1a	BATES & GARCIA, P.C.	[REDACTED]	
b Taxpayer identification number	1b	[REDACTED]		
2 Qualified business income or (loss) from the trade or business	2	288,901.	13,624.	
3 Allocable share of W-2 wages from the trade or business	3	391,773.	0.	
4 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	4	99,633.	0.	
5 Taxable income before qualified business income deduction	5	375,611.		
6 Threshold. Enter \$163,300 (\$326,600 if married filing jointly)	6	326,600.		
7 Subtract line 6 from line 5	7	49,011.		
8 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	8	100,000.		
9 Divide line 7 by line 8	9	0.004901		
10 Applicable percentage. Subtract line 9 from 100%	10	0.5099 %		
11 Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate. See instructions	11	147,311.	6,947.	
12 Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate. See instructions	12	199,765.	0.	
13 Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate. See instructions	13	50,803.	0.	

Part II Publicly Traded Partnership

		A	B	C
14 Trade or business name	14			
15 Taxpayer identification number	15			
16 Qualified PTP income or (loss)	16			
17 Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16	17			
18 Taxable income before qualified business income deduction	18			
19 Threshold. Enter \$163,300 (\$326,600 if married filing jointly)	19			
20 Subtract line 19 from line 18	20			
21 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	21			
22 Divide line 20 by line 21	22			
23 Applicable percentage. Subtract line 22 from 100%	23			%
24 Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28	24			

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2020
Attachment
Sequence No. **72**

Name(s) shown on your tax return

IVAN J BATES

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	177.
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a 303,561.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b -303,561.		
c	Combine lines 4a and 4b		4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	177.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b	11.	
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	11.
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	11.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-		12	166.
Individuals:				
13	Modified adjusted gross income (see instructions)	13	421,976.	
14	Threshold based on filing status (see instructions)	14	250,000.	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	171,976.	
16	Enter the smaller of line 12 or line 15		16	166.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	6.
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

Passive Activity Loss Limitations

▶ See separate instructions.

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

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

OMB No. 1545-1008

2020Attachment
Sequence No. **858**

Name(s) shown on return

IVAN J BATES

Identifying number

Part I 2020 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		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()
d Combine lines 1a, 1b, and 1c	1d		

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	2,517.	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(6,333.)	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(85,514.)	
d Combine lines 3a, 3b, and 3c	3d		-89,330.

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		-89,330.
--	----------	--	----------

- 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	
6 Enter \$150,000. If married filing separately, see instructions	6	
7 Enter modified adjusted gross income, but not less than zero. See instructions 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.	7	
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	0.

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	2,517.
16 Total losses allowed from all passive activities for 2020. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	2,517.

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
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

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
	0.	6,333.	57,891.		64,224.
	2,517.	0.	27,623.		25,106.
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	2,517.	6,333.	85,514.		

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)
Total ▶			1.00		

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
	E Ln 22	64,224.	0.71895220	64,224.
	E Ln 22	25,106.	0.28104780	25,106.
Total ▶		89,330.	1.00	89,330.

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
	E Ln 22	64,224.	64,224.	0.
	E Ln 22	27,623.	25,106.	2,517.
Total		91,847.	89,330.	2,517.

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		

**MARYLAND
FORM
502**

**RESIDENT INCOME
TAX RETURN**



205020013

2020

\$

OR FISCAL YEAR BEGINNING _____ 2020, ENDING _____

Your Social Security Number _____ Spouse's Social Security Number _____

IVAN

J

Your First Name _____

MI

BATES

Your Last Name _____

Does your name match the name on your social security card? If not, to ensure you get credit for your personal exemptions, contact SSA at 1-800-772-1213 or visit www.ssa.gov.

Spouse's First Name _____

MI

Spouse's Last Name _____

Current Mailing Address Line 1 (Street No. and Street Name or PO Box) _____

BALTIMORE

MD

21230

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) _____

City or Town

State

ZIP Code + 4

REQUIRED: Maryland Physical address of taxing area as of December 31, 2020 or last day of the taxable year for fiscal year taxpayers. **See Instruction 6. Part-year residents see Instruction 26.**

BALTIMORE CITY

4 Digit Political Subdivision Code (See Instruction 6) _____

Maryland Political Subdivision (See Instruction 6) _____

Maryland Physical Address Line 1 (Street No. and Street Name) (No PO Box) _____

Maryland Physical Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box) _____

BALTIMORE

MD

21230

City

State

ZIP Code + 4

Maryland County

FILING STATUS

**CHECK ONE
BOX ▶**

See Instruction 1 if you are required to file.

1. ☐ Single (If you can be claimed on another person's tax return, use Filing Status 6.)
2. ☒ Married filing joint return or spouse had no income
3. ☐ Married filing separately, Spouse SSN ▶ _____
4. ☐ Head of household
5. ☐ Qualifying widow(er) with dependent child
6. ☐ Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

**PART-YEAR
RESIDENT**

See Instruction 26.

Dates of Maryland Residence (MM DD YYYY) FROM _____ TO _____

Other state of residence: _____

If you began or ended legal residence in Maryland in 2020 place a **P** in the box. ▶ ☐

MILITARY: If you or your spouse has **non-Maryland** military income, place an **M** in the box. ▶ ☐

Enter **Military Income** amount here: _____

EXEMPTIONS

See Instruction 10. Check appropriate box(es). **NOTE:** If you are claiming dependents, you **must attach the Dependents' Information Form 502B** to this form to receive the applicable exemption amount.

- A. ▶ ☒ Yourself ☒ Spouse Enter number checked See Instruction 10 A. \$ _____
- B. ▶ ☐ 65 or over ▶ ☐ 65 or over
- ▶ ☐ Blind ▶ ☐ Blind Enter number checked X \$1,000 B. \$ _____
- C. ▶ Enter number from line 3 of Dependent Form 502B See Instruction 10 C. \$ _____
- D. Enter Total Exemptions (Add A, B and C.) ▶ Total Amount . . . D. \$.



205020113

NAME **IVAN J** [REDACTED] **BATES**

SSN [REDACTED]

**MARYLAND
HEALTH CARE
COVERAGE**

See Instruction 3.

Check here ☐ If you do not have health care coverage DOB (mm/dd/yyyy) [REDACTED]

Check here ☐ If your spouse does not have health care coverage DOB (mm/dd/yyyy) [REDACTED]

Check here ☐ I authorize the Comptroller of Maryland to share information from this tax return with the Maryland Health Benefit Exchange for the purpose of determining pre-eligibility for no-cost or low-cost health care coverage.

E-mail address [REDACTED]

INCOME

See Instruction 11.

1. Adjusted gross income from your federal return 1. 421976
 1a. Wages, salaries and/or tips 1a. 119274
 1b. Earned income 1b. _____
 1c. Capital Gain or (loss) 1c. _____
 1d. Taxable Pensions, IRAs, Annuities (Attach Form 502R.) 1d. 0
 1e. Place a "Y" in this box if the amount of your investment income is more than \$3,650. ☐

**ADDITIONS
TO MARYLAND
INCOME**

See Instruction 12.

2. Tax-exempt interest on state and local obligations (bonds) other than Maryland 2. _____
 3. State retirement pickup. 3. _____
 4. Lump sum distributions (from worksheet in Instruction 12.) 4. _____
 5. Other additions (Enter code letter(s) from Instruction 12.) 5. _____
 6. Total additions (Add lines 2 through 5 plus line 3 of Form 502LU.) 6. _____
 7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.) 7. 421976

**SUBTRACTIONS
FROM
MARYLAND
INCOME**

See Instruction 13.

8. Taxable refunds, credits or offsets of state and local income taxes included in line 1 8. _____
 9. Child and dependent care expenses 9. 3000
 10a. Pension exclusion from worksheet (13A) Yourself ☐ Spouse ☐ 10a. _____
 10b. Pension exclusion from worksheet (13E) Yourself ☐ Spouse ☐ 10b. _____
 11. Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1 11. _____
 12. Income received during period of nonresidence (See Instruction 26.) 12. _____
 13. Subtractions from attached Form 502SU 13. _____
 14. Two-income subtraction from worksheet in Instruction 13. 14. 1200
 15. Total subtractions (Add lines 8 through 14 plus line 7 of Form 502LU.) 15. 4200
 16. Maryland adjusted gross income (Subtract line 15 from line 7.) 16. 417776

**DEDUCTION
METHOD**

See Instruction 16.

All taxpayers must select one method and check the appropriate box.
☐ **STANDARD DEDUCTION METHOD** (Enter amount on line 17.)
☒ **ITEMIZED DEDUCTION METHOD** (Complete lines 17a and 17b.)
 17a. Total federal itemized deductions (from line 17, federal Schedule A) 17a. 46365
 17b. State and local income taxes (See Instruction 14.) 17b. 0
 Subtract line 17b from line 17a and enter amount on line 17.
 17. Deduction amount (Part-year residents see Instruction 26 (l and m).) 17. 46365

**MARYLAND
TAX
COMPUTATION**

18. Net income (Subtract line 17 from line 16.) 18. 371411
 19. Exemption amount from Exemptions area (See Instruction 10.) 19. 0
 20. Taxable net income (Subtract line 19 from line 18.) 20. 371411
 21. Maryland tax (from Tax Table or Computation Worksheet Schedules I or II) 21. 19179
 22. Earned income credit (EIC)(See Instruction 18.) 22. _____
 ☐ Check this box if you are claiming the Maryland Earned Income Credit,
 but do not qualify for the federal Earned Income Credit.
 23. Poverty level credit (See Instruction 18.) 23. _____
 24. Other income tax credits for individuals from Part AA, line 13 of Form 502CR (Attach Form 502CR.) 24. _____
 25. Business tax credits You must file this form electronically to claim business tax credits on Form 500CR.
 26. Total credits (Add lines 22 through 25.) 26. _____
 27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0. 27. 19179



205020213

NAME **IVAN J** **BATES**

SSN

LOCAL TAX COMPUTATION	28. Local tax (See Instruction 19 for tax rates and worksheet.) Multiply line 20 by your local tax rate .0 <u>0320</u> or use the Local Tax Worksheet 28.	11885
	29. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) . . . 29.	
	30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) . . . 30.	
	31. Local tax credit from Part BB, line 1 of Form 502CR (Attach Form 502CR.) 31.	
	32. Total credits (Add lines 29 through 31.) 32.	
	33. Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0 33.	11885
	34. Total Maryland and local tax (Add lines 27 and 33.) 34.	31064
CONTRIBUTIONS See Instruction 20.	35. Contribution to Chesapeake Bay and Endangered Species Fund ▶ 35.	
	36. Contribution to Developmental Disabilities Services and Support Fund ▶ 36.	
	37. Contribution to Maryland Cancer Fund. ▶ 37.	
	38. Contribution to Fair Campaign Financing Fund ▶ 38.	
	39. Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.) . 39.	31064
	40. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.) ▶ 40.	8417
	41. 2020 estimated tax payments, amount applied from 2019 return, payment made with an extension request, and Form MW506NRS ▶ 41.	15000
	42. Refundable earned income credit (from worksheet in Instruction 21) ▶ 42.	
	43. Refundable income tax credits from Part CC, line 8 of Form 502CR (Attach Form 502CR. See Instruction 21.) 43.	
	44. Total payments and credits (Add lines 40 through 43.) 44.	23417
	45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39. See Instruction 22.) ▶ 45.	7647
	46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.) ▶ 46.	
REFUND	47. Amount of overpayment TO BE APPLIED TO 2021 ESTIMATED TAX. ▶ 47.	
	48. Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 47 from line 46.) See line 51 REFUND ▶ 48.	
AMOUNT DUE	49. Check here <input checked="" type="checkbox"/> if you are attaching Form 502UP. Enter interest charges from line 18 of Form 502UP <u>1411</u> or for late filing ▶ 49.	1411
	50. TOTAL AMOUNT DUE (Add lines 45 and 49.) IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV. 50.	9058




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 IVAN J BATES	Social security number 
Spouse's name 	Spouse's social security number 



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	407,794.
2	Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61)	2	66,078.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a)	3	19,747.
4	Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a)	4	
5	Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75)	5	21,640.

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  CPA, PA to enter or generate my PIN  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

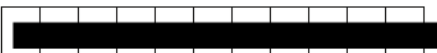
- ☒ I authorize  CPA, PA to enter or generate my PIN  as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **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.


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 IVAN J		Last name BATES	Your social security number [REDACTED]
If joint return, spouse's first name and middle initial [REDACTED]		Last name [REDACTED]	Spouse's social security number [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). BALTIMORE MD 21230-4964			Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name		Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>			

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

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

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

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		1 146,375.
2a Tax-exempt interest	2a	2b 260.
3a Qualified dividends	3a	3b
4a IRA distributions	4a	4b
c Pensions and annuities	4c	4d
5a Social security benefits	5a	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 261,159.
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶		7b 407,794.
8a Adjustments to income from Schedule 1, line 22		8a
b Subtract line 8a from line 7b. This is your adjusted gross income ▶		8b 407,794.
9 Standard deduction or itemized deductions (from Schedule A)	9 46,441.	
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10 31,245.	
11a Add lines 9 and 10		11a 77,686.
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b 330,108.

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	68,268.		
b	Add Schedule 2, line 3, and line 12a and enter the total			12b	68,268.
13a	Child tax credit or credit for other dependents	13a	1,600.		
b	Add Schedule 3, line 7, and line 13a and enter the total			13b	2,200.
14	Subtract line 13b from line 12b. If zero or less, enter -0-			14	66,068.
15	Other taxes, including self-employment tax, from Schedule 2, line 10			15	10.
16	Add lines 14 and 15. This is your total tax			16	66,078.
17	Federal income tax withheld from Forms W-2 and 1099			17	19,747.
18	Other payments and refundable credits:				
a	Earned income credit (EIC) No	18a			
b	Additional child tax credit. Attach Schedule 8812	18b			
c	American opportunity credit from Form 8863, line 8	18c			
d	Schedule 3, line 14	18d	24,976.		
e	Add lines 18a through 18d. These are your total other payments and refundable credits			18e	24,976.
19	Add lines 17 and 18e. These are your total payments			19	44,723.

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

Refund

Direct 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																					
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a																					
b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
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	21,640.
24	Estimated tax penalty (see instructions)	24	285.

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) ▶

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 _____ Spouse's signature. If a joint return, both must sign. _____ Phone no. _____	Date _____ Date _____ Email address _____	Your occupation ATTORNEY Spouse's occupation PSYCHOLOGIST	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>												

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
				<input type="checkbox"/> 3rd Party Designee
Firm's name ▶	CPA, PA	Phone no.		<input type="checkbox"/> Self-employed
Firm's address ▶		Firm's EIN ▶		

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

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	260,159.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ► Non-employee compensation from 1099-Misc 1,000.	8	1,000.
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9	261,159.

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 08/20/20 PRO

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ **Attach to Form 1040 or 1040-SR.**

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **02**

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

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

Part I Tax

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

Part II Other Taxes

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

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

REV 08/20/20 PRO

Schedule 2 (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

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

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	600.
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	600.

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	19,976.
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	5,000.
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	24,976.

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

REV 08/20/20 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.

OMB No. 1545-0074

2019
Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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

IVAN J BATES

Your social security number

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**

16,984.
12,751.
29,735.
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**

21,589.
21,589.

21,589.

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**

12,452.
2,400.

14,852.

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 ►

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 ► ☐

46,441.

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

IVAN J [REDACTED] BATES

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	[REDACTED] BALTIMORE MD 21217				
B	[REDACTED] WINDSOR MILL MD 212443960				
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		365	0	<input type="checkbox"/>
B	1		365	0	<input type="checkbox"/>
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.	15,000.	
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	1,250.	600.	
10 Legal and other professional fees	10			
11 Management fees	11	1,080.		
12 Mortgage interest paid to banks, etc. (see instructions)	12	11,443.		
13 Other interest.	13		7,587.	
14 Repairs.	14	750.	550.	
15 Supplies	15			
16 Taxes	16	5,592.		
17 Utilities.	17			
18 Depreciation expense or depletion	18	10,171.	5,855.	
19 Other (list) ▶ See Line 19 Other Expenses	19	37.	2,700.	
20 Total expenses. Add lines 5 through 19	20	30,323.	17,292.	
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	-6,323.	-2,292.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	(0.)	(0.)	()
23a Total of all amounts reported on line 3 for all rental properties	23a	39,000.		
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	11,443.		
d Total of all amounts reported on line 18 for all properties	23d	16,026.		
e Total of all amounts reported on line 20 for all properties	23e	47,615.		
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	(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			0.

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

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

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	BATES & GARCIA, P.C.	S	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<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	(k) Nonpassive income from Schedule K-1	
A				260,159.	
B					
C					
D					
29a Totals				260,159.	
b Totals					
30 Add columns (h) and (k) of line 29a.			30	260,159.	
31 Add columns (g), (i), and (j) of line 29b.			31	()	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	260,159.	

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	260,159.
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

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.**2019**
Attachment
Sequence No. **55A**

Name(s) shown on return

IVAN J [REDACTED] BATES

Your taxpayer identification number

[REDACTED]

Part I Trade, Business, or Aggregation Information

Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed. See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	BATES & GARCIA, P.C.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	[REDACTED]	<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

		A	B	C
2	Qualified business income from the trade, business, or aggregation. See instructions	2	156,225.	
3	Multiply line 2 by 20% (0.20). If your taxable income is \$160,700 or less (\$160,725 if married filing separately; \$321,400 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	3	31,245.	
4	Allocable share of W-2 wages from the trade, business, or aggregation	4	269,608.	
5	Multiply line 4 by 50% (0.50)	5	134,804.	
6	Multiply line 4 by 25% (0.25)	6	67,402.	
7	Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	7	59,830.	
8	Multiply line 7 by 2.5% (0.025)	8	1,496.	
9	Add lines 6 and 8	9	68,898.	
10	Enter the greater of line 5 or line 9	10	134,804.	
11	W-2 wage and qualified property limitation. Enter the smaller of line 3 or line 10	11	31,245.	
12	Phased-in reduction. Enter the amount from line 26, if any. See instructions	12		
13	Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	13	31,245.	
14	Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions	14		
15	Qualified business income component. Subtract line 14 from line 13	15	31,245.	
16	Total qualified business income component. Add all amounts reported on line 15 ▶	16	31,245.	

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

REV 08/20/20 PRO

Form **8995-A** (2019)

Part III Phased-in Reduction

Complete Part III only if your taxable income is more than \$160,700 but not \$210,700 (\$160,725 and \$210,725 if married filing separately; \$321,400 and \$421,400 if married filing jointly) and line 10 is less than line 3. Otherwise, skip Part III.

			A	B	C
17	Enter the amounts from line 3	17			
18	Enter the amounts from line 10	18			
19	Subtract line 18 from line 17	19			
20	Taxable income before qualified business income deduction	20			
21	Threshold. Enter \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly)	21			
22	Subtract line 21 from line 20	22			
23	Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	23			
24	Phase-in percentage. Divide line 22 by line 23	24	%		
25	Total phase-in reduction. Multiply line 19 by line 24	25			
26	Qualified business income after phase-in reduction. Subtract line 25 from line 17. Enter this amount here and on line 12, for the corresponding trade or business	26			

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	31,245.		
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28			
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()		
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30			
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31			
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32	31,245.		
33	Taxable income before qualified business income deduction	33	361,353.		
34	Net capital gain. See instructions	34	0.		
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	361,353.		
36	Income limitation. Multiply line 35 by 20% (0.20)	36	72,271.		
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37	31,245.		
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38			
39	Total qualified business income deduction. Add lines 37 and 38	39	31,245.		
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	(0.)		

SCHEDULE A
(Form 8995-A)Department of the Treasury
Internal Revenue Service

1

Specified Service Trades or Businesses

▶ Attach to Form 8995-A.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-0123

2019Attachment
Sequence No. **55B**

Name(s) shown on return

IVAN J [REDACTED] BATES

Your taxpayer identification number

[REDACTED]

Complete Schedule A only if your trade or business is a specified service trade or business (see instructions) and your taxable income is more than \$160,700 but not \$210,700 (\$160,725 but not \$210,725 if married filing separately; \$321,400 and \$421,400 if married filing jointly). If your taxable income isn't more than \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly) and you're not a patron of an agricultural or horticultural cooperative, don't file this form; instead, file Form 8995, Qualified Business Income Deduction Simplified Computation. Otherwise, complete Schedule D (Form 8995-A) before beginning Schedule A. If your taxable income is more than \$210,700 (\$210,725 if married filing separately; \$421,400 if married filing jointly), your specified service trade or business doesn't qualify for the deduction. If you have more than three trades or businesses, attach as many Schedules A as needed. See instructions.

Part I Other Than Publicly Traded Partnerships (PTP)

		A	B	C
1a Trade or business name	1a	BATES & GARCIA, P.C.		
b Taxpayer identification number	1b	[REDACTED]		
2 Qualified business income or (loss) from the trade or business	2	260,159.		
3 Allocable share of W-2 wages from the trade or business	3	448,973.		
4 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	4	99,633.		
5 Taxable income before qualified business income deduction	5	361,353.		
6 Threshold. Enter \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly)	6	321,400.		
7 Subtract line 6 from line 5	7	39,953.		
8 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	8	100,000.		
9 Divide line 7 by line 8	9	0.003995		
10 Applicable percentage. Subtract line 9 from 100%	10	0.6005 %		
11 Applicable percentage of qualified business income or (loss). Multiply line 2 by line 10. Enter this amount on Schedule C (Form 8995-A) or on Form 8995-A, line 2, for the corresponding trade or business, as appropriate. See instructions	11	156,225.		
12 Applicable percentage of W-2 wages. Multiply line 3 by line 10. Enter this amount on Form 8995-A, line 4, for the corresponding trade or business, as appropriate. See instructions	12	269,608.		
13 Applicable percentage of the UBIA of qualified property. Multiply line 4 by line 10. Enter this amount on Form 8995-A, line 7, for the corresponding trade or business, as appropriate. See instructions	13	59,830.		

Part II Publicly Traded Partnership

		A	B	C
14 Trade or business name	14			
15 Taxpayer identification number	15			
16 Qualified PTP income or (loss)	16			
17 Total PTP specified service trade or business (SSTB) income or (loss). Combine all amounts on line 16	17			
18 Taxable income before qualified business income deduction	18			
19 Threshold. Enter \$160,700 (\$160,725 if married filing separately; \$321,400 if married filing jointly)	19			
20 Subtract line 19 from line 18	20			
21 Phase-in range. Enter \$50,000 (\$100,000 if married filing jointly)	21			
22 Divide line 20 by line 21	22			
23 Applicable percentage. Subtract line 22 from 100%	23			%
24 Applicable percentage of qualified PTP income or (loss). Multiply line 17 by line 23. Include this amount on Form 8995-A, line 28	24			

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2019
Attachment
Sequence No. **72**

Name(s) shown on your tax return

IVAN J [REDACTED] BATES

Your social security number or EIN

[REDACTED]

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	260.
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	260,159.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	-260,159.
c	Combine lines 4a and 4b	4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	260.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	10.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	10.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	10.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12	250.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	407,794.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	157,794.
16	Enter the smaller of line 12 or line 15	16	250.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	10.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

IVAN J [REDACTED] BATES

Identifying number

[REDACTED]

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

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	(8,615.)
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(76,899.)
d Combine lines 3a, 3b, and 3c			3d -85,514.

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 -85,514.
--	--	--	-------------------

- 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	
6 Enter \$150,000. If married filing separately, see instructions	6		
7 Enter modified adjusted gross income, but not less than zero. See instructions 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.	7		
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions		9	
10 Enter the smaller of line 5 or line 9		10	0.

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		0.

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
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

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
	0.	6,323.	51,568.		57,891.
	0.	2,292.	25,331.		27,623.
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	0.	8,615.	76,899.		

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)
Total ▶			1.00		

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
	E Ln 22	57,891.	0.67697687	57,891.
	E Ln 22	27,623.	0.32302313	27,623.
Total ▶		85,514.	1.00	85,514.

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
	E Ln 22	57,891.	57,891.	0.
	E Ln 22	27,623.	27,623.	0.
Total		85,514.	85,514.	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		



195020013

\$

OR FISCAL YEAR BEGINNING _____ 2019, ENDING _____

Your Social Security Number _____ Spouse's Social Security Number _____

IVAN **J**
Your First Name MI

BATES
Your Last Name

Spouse's First Name MI

Spouse's Last Name

Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.) **BALTIMORE** **MD** **21230 4964**
City or Town State ZIP Code + 4

REQUIRED: Maryland Physical address of taxing area as of December 31, 2019 or last day of the taxable year for fiscal year taxpayers. **See Instruction 6. Part-year residents see Instruction 26.**

BALTIMORE CITY
4 Digit Political Subdivision Code (See Instruction 6) Maryland Political Subdivision (See Instruction 6)

Maryland Physical Address Line 1 (Street No. and Street Name) (No PO Box)

Maryland Physical Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box)

BALTIMORE **MD** **21230 4964**
City State ZIP Code + 4 Maryland County

**FILING
STATUS**

**CHECK ONE
BOX**

See Instruction 1 if you are required to file.

1. ☐ Single (If you can be claimed on another person's tax return, use Filing Status 6.)
2. ☒ Married filing joint return or spouse had no income
3. ☐ Married filing separately, Spouse SSN ▶ _____
4. ☐ Head of household
5. ☐ Qualifying widow(er) with dependent child
6. ☐ Dependent taxpayer (Enter 0 in Exemption Box (A) - See Instruction 7.)

**PART-YEAR
RESIDENT**

See Instruction 26.

Dates of Maryland Residence (MM DD YYYY) FROM _____ TO _____

Other state of residence: _____

If you began or ended legal residence in Maryland in 2019 place a **P** in the box. ▶ ☐

MILITARY: If you or your spouse has **non-Maryland** military income, place an **M** in the box. ▶ ☐

Enter **Military Income** amount here: _____

EXEMPTIONS

See Instruction 10. Check appropriate box(es). **NOTE:** If you are claiming dependents, you **must attach the Dependents' Information Form 502B** to this form to receive the applicable exemption amount.

- A. ▶ ☒ **Yourself** ☒ **Spouse** Enter number checked **2** See Instruction 10 **A. \$** _____
- B. ▶ ☐ 65 or over ▶ ☐ 65 or over
- ▶ ☐ Blind ▶ ☐ Blind Enter number checked ☐ X \$1,000 **B. \$** _____
- C. ▶ Enter number from line 3 of Dependent Form 502B **1** See Instruction 10 **C. \$** _____
- D. Enter Total Exemptions (Add A, B and C.)** ▶ **3** **Total Amount. . . . D. \$** **0**



195020113

NAME IVAN J [REDACTED] BATES

SSN [REDACTED]

MARYLAND HEALTH CARE COVERAGE

See Instruction 3.

Check here ☐ If you do not have health care coverage DOB (mm/dd/yyyy)

Check here ☐ If your spouse does not have health care coverage DOB (mm/dd/yyyy)

Check here ► ☐ I authorize the Comptroller of Maryland to share information from this tax return with the Maryland Health Benefit Exchange for the purpose of determining pre-eligibility for no-cost or low-cost health care coverage.

E-mail address ►

INCOME

See Instruction 11.

1. Adjusted gross income from your federal return ▶ 1. 407794 .
1a. Wages, salaries and/or tips ▶ **1a.** 146375 .
1b. Earned **income** ▶ **1b.** _____ .
1c. Capital Gain or (loss) ▶ **1c.** _____ .
1d. Taxable Pensions, IRAs, Annuities (**Attach Form 502R.**) ▶ **1d.** _____ .
1e. Place a "Y" in this box if the amount of your investment income is more than \$3,600. ▶ ☐

ADDITIONS TO INCOME

See Instruction 12.

2. Tax-exempt interest on state and local obligations (bonds) other than Maryland	2.	_____ . ____
3. State retirement pickup.	3.	_____ . ____
4. Lump sum distributions (from worksheet in Instruction 12.)	4.	_____ . ____
5. Other additions (Enter code letter(s) from Instruction 12.) ▶ _____	5.	_____ . ____
6. Total additions to Maryland income (Add lines 2 through 5.)	6.	_____ . ____
7. Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.)	7.	<u>407794</u> . ____

SUBTRACTIONS FROM INCOME

See Instruction 13.

8.	Taxable refunds, credits or offsets of state and local income taxes included in line 1	8.	_____
9.	Child and dependent care expenses	9.	<u>3000</u>
10a.	Pension exclusion from worksheet (13A) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	10a.	_____
10b.	Pension exclusion from worksheet (13E) Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	10b.	_____
11.	Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1	11.	_____
12.	Income received during period of nonresidence (See Instruction 26.)	12.	_____
13.	Subtractions from attached Form 502SU <u>XA</u>	13.	<u>10000</u>
14.	Two-income subtraction from worksheet in Instruction 13	14.	<u>1200</u>
15.	Total subtractions from Maryland income (Add lines 8 through 14.)	15.	<u>14200</u>
16.	Maryland adjusted gross income (Subtract line 15 from line 7.)	16.	<u>393594</u>

DEDUCTION METHOD

See Instruction 16.

All taxpayers must select one method and check the appropriate box.

☐ **STANDARD DEDUCTION METHOD** (Enter amount on line 17.)

☒ **ITEMIZED DEDUCTION METHOD** (Complete lines 17a and 17b.)

17a. Total federal itemized deductions (from line 17, federal Schedule A) . ▶ 17a. 46441

17b. State and local income taxes (See Instruction 14.) ▶ 17b. 0

Subtract line 17b from line 17a and enter amount on line 17.

17. Deduction amount (Part-year residents see Instruction 26 (l and m).)	17.	46441
---	------------	--------------

18. Net income (Subtract line 17 from line 16.) 18. 347153

19. Exemption amount from Exemptions area (See Instruction 10.) 19. 0

20. Taxable net income (Subtract line 19 from line 18.)	20.	347153
--	------------	---------------



195020213

NAME IVAN J BATES

SSN

**MARYLAND
TAX
COMPUTATION**

21. **Maryland tax** (from Tax Table or Computation Worksheet Schedules I or II) 21. 17784
22. Earned income credit (EIC)(See Instruction 18.) 22.
- ☐ Check this box if you are claiming the Maryland Earned Income Credit,
but do not qualify for the federal Earned Income Credit.
23. Poverty level credit (See Instruction 18.) 23.
24. Other income tax credits for individuals from Part AA, line 13 of Form 502CR (Attach Form 502CR.) 24.
25. Business tax credits **You must file this form electronically to claim business tax credits on Form 500CR.**
26. Total credits (Add lines 22 through 25.) 26.
27. Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0. 27. 17784

**LOCAL TAX
COMPUTATION**

28. Local tax (See Instruction 19 for tax rates and worksheet.) **Multiply line 20 by**
your local tax rate .0 0320 or use the Local Tax Worksheet 28. 11109
29. Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.) . . 29.
30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) . . . 30.
31. Local tax credit from Part BB, line 1 of Form 502CR (Attach Form 502CR.) 31.
32. Total credits (Add lines 29 through 31.) 32.
33. **Local tax** after credits (Subtract line 32 from line 28.) If less than 0, enter 0 33. 11109
34. Total Maryland and local tax (Add lines 27 and 33.) 34. 28893

CONTRIBUTIONS
See Instruction 20.

35. Contribution to Chesapeake Bay and Endangered Species Fund 35.
36. Contribution to Developmental Disabilities Services and Support Fund 36.
37. Contribution to Maryland Cancer Fund. 37.
38. Contribution to Fair Campaign Financing Fund 38.

39. **Total Maryland income tax, local income tax and contributions** (Add lines 34 through 38.) . 39. 28893

40. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms
and attach if MD tax is withheld.) 40. 10278
41. 2019 estimated tax payments, amount applied from 2018 return, payment made
with an extension request, and Form MW506NRS 41. 15000
42. Refundable earned income credit (from worksheet in Instruction 21) 42.
43. Refundable income tax credits from Part CC, line 7 of Form 502CR
(Attach Form 502CR. See Instruction 21.) 43.
44. Total payments and credits (Add lines 40 through 43.) 44. 25278

45. Balance due (If line 39 is more than line 44, subtract line 44 from line 39.
See Instruction 22.) 45. 3615
46. Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.) 46.

REFUND

47. **Amount of overpayment TO BE APPLIED TO 2020 ESTIMATED TAX** ▶ 47.
48. Amount of overpayment **TO BE REFUNDED TO YOU**
(Subtract line 47 from line 46.) See line 51 **REFUND** ▶ 48.

49. Check here ☒ if you are attaching Form 502UP. Enter interest charges from line 18
of Form 502UP 1133 or for late filing 49. 1133

AMOUNT DUE

50. **TOTAL AMOUNT DUE** (Add lines 45 and 49.)
IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV. 50. 4748

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

► Return completed Form 8879 to your ERO. (Don't send to the IRS.)

► Go to www.irs.gov/Form8879 for the latest information.**2018**

Submission Identification Number (SID) ►

Taxpayer's name

IVAN J BATES

Social security number

Spouse's name

Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2018 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	341,780.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	54,531.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	19,507.
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5	Amount you owe (Form 1040, line 22; Form 1040NR, 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, 2018, 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 [redacted] PA [redacted] to enter or generate my PIN [redacted]
ERO firm name

Enter five digits, but
don't enter all zeros

as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 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 ► [Signature]

Date ► 10/15/19

Spouse's PIN: check one box only

☒ I authorize [redacted] PA [redacted] to enter or generate my PIN [redacted]
ERO firm name

Enter five digits, but
don't enter all zeros

as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 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 ► [Signature]

Date ► 10/15/19

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.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 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 ► [Signature]

Date ►

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

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

Form 8879 (2018)

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

Your first name and initial **IVAN J BATES** Last name **BATES** Your social security number **[REDACTED]**

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

If joint return, spouse's first name and initial **[REDACTED]** Last name **[REDACTED]** Spouse's social security number **[REDACTED]**

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

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

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

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **BALTIMORE, MD 21230-4964** If more than four dependents, see inst. and ☒ here ☐

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see inst.):
(1) First name	Last name			Child tax credit
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input checked="" type="checkbox"/>
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input checked="" type="checkbox"/>
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input type="checkbox"/>
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	<input type="checkbox"/>

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records. Your signature **[REDACTED]** Date **[REDACTED]** Your occupation **ATTORNEY** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign. **[REDACTED]** Date **[REDACTED]** Spouse's occupation **PSYCHOLOGIST** If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

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

Paid Preparer Use Only Firm's name **[REDACTED]** Phone no. **[REDACTED]** Firm's address **[REDACTED]**

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 01/08/19 Form **1040** (2018) Page **2**

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	139,693.
2a	Tax-exempt interest	2a	95.
3a	Qualified dividends	3a	
4a	IRAs, pensions, and annuities	4a	67,312.
5a	Social security benefits	5a	
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	6	145,423.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	341,780.
8	Standard deduction or itemized deductions (from Schedule A)	8	40,795.
9	Qualified business income deduction (see instructions)	9	28,845.
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	272,140.
11	a Tax (see inst.) 53,893. (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	53,893.
12	a Child tax credit/credit for other dependents 4,000.	12	5,200.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	48,693.
14	Other taxes. Attach Schedule 4	14	5,838.
15	Total tax. Add lines 13 and 14	15	54,531.
16	Federal income tax withheld from Forms W-2 and 1099	16	19,507.
17	Refundable credits: a EIC (see inst.) b Sch. 8812 c Form 8863	17	55,000.
18	Add any amount from Schedule 5 55,000.	18	74,507.
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	19,976.
20a	Amount of line 19 you want refunded to you. If Form 8888 is attached, check here	20a	0.
21	Amount of line 19 you want applied to your 2019 estimated tax	21	19,976.
22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	22	
23	Estimated tax penalty (see instructions)	23	

Standard Deduction for —
 • Single or married filing separately, \$12,000
 • Married filing jointly or Qualifying widow(er), \$24,000
 • Head of household, \$18,000
 • If you checked any box under Standard deduction, see instructions.

Refund

Direct deposit? See instructions. b Routing number **[REDACTED]** c Type: ☐ Checking ☐ Savings d Account number **[REDACTED]**

Amount You Owe 22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions. 22

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **01**

Name(s) shown on Form 1040

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

**Additional
Income**

1-9b	Reserved	1-9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	20,570.
15a	Reserved	15b	
16a	Reserved	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	123,653.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Reserved	20b	
21	Other income. List type and amount 1099-MISC - BCPSS HEADQUARTERS	21	1,200.
22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23.	22	145,423.

**Adjustments
to Income**

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	85.
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved	34	
35	Reserved	35	
36	Add lines 23 through 35	36	85.

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

Schedule 1 (Form 1040) 2018

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **03**

Name(s) shown on Form 1040

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

**Nonrefundable
Credits**

48	Foreign tax credit. Attach Form 1116 if required.	48	
49	Credit for child and dependent care expenses. Attach Form 2441.	49	1,200.
50	Education credits from Form 8863, line 19.	50	
51	Retirement savings contributions credit. Attach Form 8880.	51	
52	Reserved.	52	
53	Residential energy credit. Attach Form 5695.	53	
54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12.	55	1,200.

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

Schedule 3 (Form 1040) 2018

TAXPAYER COPY

SCHEDULE 4
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Taxes

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **04**

Name(s) shown on Form 1040

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

**Other
Taxes**

57	Self-employment tax. Attach Schedule SE.	57	170.
58	Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required.	59	5,665.
60a	Household employment taxes. Attach Schedule H.	60a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required.	60b	
61	Health care: individual responsibility (see instructions)	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	3.
63	Section 965 net tax liability installment from Form 965-A. . . . 63	63	
64	Add the amounts in the far right column. These are your total other taxes . Enter here and on Form 1040, line 14	64	5,838.

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

Schedule 4 (Form 1040) 2018

TAXPAYER

SCHEDULE 5
(Form 1040)

Department of the Treasury
Internal Revenue Service

Other Payments and Refundable Credits

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **05**

Name(s) shown on Form 1040

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

**Other
Payments
and
Refundable
Credits**

65	Reserved.....	65	
66	2018 estimated tax payments and amount applied from 2017 return.....	66	35,000.
67a	Reserved.....	67a	
b	Reserved.....	67b	
68-69	Reserved.....	68-69	
70	Net premium tax credit. Attach Form 8962.....	70	
71	Amount paid with request for extension to file (see instructions).....	71	20,000.
72	Excess social security and tier 1 RRTA tax withheld.....	72	
73	Credit for federal tax on fuels. Attach Form 4136.....	73	
74	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	74	
75	Add the amounts in the far right column. These are your total other payments and refundable credits. Enter here and include on Form 1040, line 17.....	75	55,000.

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

Schedule 5 (Form 1040) 2018

TAXPAYER COPY

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2018

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

IVAN J [REDACTED] BATES

Your social security number

[REDACTED]

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, line 7 **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)
- c State and local personal property taxes.
- d Add lines 5a through 5c.
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6 Other taxes. List type and amount ►
- 7 Add lines 5e and 6.

5a 24,721.

5b 11,866.

5c

5d 36,587

5e 10,000.

6

7 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.
- b Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►
- c Points not reported to you on Form 1098. See instructions for special rules.
- d Reserved.
- e Add lines 8a through 8c.
- 9 Investment interest. Attach Form 4952 if required. See instructions.
- 10 Add lines 8e and 9.

8a 22,364.

8b

8c

8d

8e 22,364.

9

10 22,364.

Gifts to Charity

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

11 8,431.

12

13

14 8,431.

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 0.

Other Itemized Deductions

- 16 Other—from list in instructions. List type and amount ►

16 0.

Total Itemized Deductions

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8.
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check here. ☐

17 40,795.

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

2018

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040, 1040NR, or Form 1041.

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

Name(s) shown on return

IVAN J BATES

Your social security number

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 or C-EZ (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 2018 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

1 a Physical address of each property (street, city, state, ZIP code)

A **BALTIMORE, MD 21217**

B **BALTIMORE, MD 21244-3960**

C

1 b Type of Property
(from list below)

A **1**

B **1**

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 **365**

B **365**

C

Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

Income:

Properties:

A

B

C

3 Rents received **3** **24,000.** **15,000.**

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** **1,228.** **500.**

10 Legal and other professional fees **10**

11 Management fees **11** **1,080.**

12 Mortgage interest paid to banks, etc. (see instructions) **12** **11,799.** **5,491.**

13 Other interest **13**

14 Repairs **14** **1,500.**

15 Supplies **15**

16 Taxes **16** **5,452.** **2,276.**

17 Utilities **17** **150.**

18 Depreciation expense or depletion **18** **6,749.** **5,854.**

19 Other (list) ► **SEE STM 1 SEE STM 2** **19** **37.** **2,760.**

20 Total expenses. Add lines 5 through 19 **20** **27,845.** **17,031.**

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** **-3,845.** **-2,031.**

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) **22**

23 a Total of all amounts reported on line 3 for all rental properties **23 a** **39,000.**

b Total of all amounts reported on line 4 for all royalty properties **23 b**

c Total of all amounts reported on line 12 for all properties **23 c** **17,290.**

d Total of all amounts reported on line 18 for all properties **23 d** **12,603.**

e Total of all amounts reported on line 20 for all properties **23 e** **44,876.**

24 Income. Add positive amounts shown on line 21. Do not include any losses **24**

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here... **25**

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2. **26**

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

IVAN J [REDACTED] BATES

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, excess farm loss, 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	BATES & GARCIA, P.C.	S		[REDACTED]	<input checked="" type="checkbox"/>	
B						
C						
D						

Passive Income and Loss				Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1	
A				123,653.	
B					
C					
D					
29 a Totals.....				123,653.	
b Totals.....					
30 Add columns (h) and (k) of line 29a.....				123,653.	30
31 Add columns (g), (i), and (j) of line 29b.....					31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31.....				123,653.	32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
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			
34 a Totals.....			
b Totals.....			
35 Add columns (d) and (f) of line 34a.....			35
36 Add columns (c) and (e) of line 34b.....			36
37 Total estate and trust income or (loss). Combine lines 35 and 36.....			37

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.....				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.....	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18.....	41	123,653.
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 1120S), 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 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules.....	43	

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2018Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

IVAN J [REDACTED] BATES

- 1** Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions. **1** 22,950.

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft — Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

- 3** Gain, if any, from Form 4684, line 39. **3**
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37. **4**
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824. **5**
- 6** Gain, if any, from line 32, from other than casualty or theft. **6**
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7**

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions. **8**
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions. **9**

Part II Ordinary Gains and Losses (see instructions)

- 10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

- 11** Loss, if any, from line 7. **11**
- 12** Gain, if any, from line 7 or amount from line 8, if applicable. **12**
- 13** Gain, if any, from line 31. **13** 20,570.
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a. **14**
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36. **15**
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824. **16**
- 17** Combine lines 10 through 16. **17** 20,570.
- 18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.
- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from 'Form 4797, line 18a.' See instructions. **18a**
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14. **18b** 20,570.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2018)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
(see instructions)

19(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A LEXUS GX460	3/31/15	6/24/18
B		
C		
D		

These columns relate to the properties on lines 19A through 19D.

	Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20 22,950.			
21 Cost or other basis plus expense of sale	21 41,919.			
22 Depreciation (or depletion) allowed or allowable	22 39,539.			
23 Adjusted basis. Subtract line 22 from line 21	23 2,380.			
24 Total gain. Subtract line 23 from line 20	24 20,570.			
25 If section 1245 property:				
a Depreciation allowed or allowable from line 22	25a 39,539.			
b Enter the smaller of line 24 or 25a	25b 20,570.			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975. See instrs.	26a			
b Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d Additional depreciation after 1969 and before 1976	26d			
e Enter the smaller of line 26c or 26d	26e			
f Section 291 amount (corporations only)	26f			
g Add lines 26b, 26e, and 26f	26g			
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.				
a Soil, water, and land clearing expenses	27a			
b Line 27a multiplied by applicable percentage. See instructions	27b			
c Enter the smaller of line 24 or 27b	27c			
28 If section 1254 property:				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b Enter the smaller of line 24 or 28a	28b			
29 If section 1255 property:				
a Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b Enter the smaller of line 24 or 29a. See instrs.	29b			

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	20,570.
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13.	31	20,570.
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6.	32	0.

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation. See instructions	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report.	35	

Form **5329****Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2018Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/Form5329 for instructions and the latest information.Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

IVAN J BATES

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.

If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Schedule 4 (Form 1040), line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions.**

Complete this part if you took a taxable distribution (other than a qualified 2017 disaster distribution) before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions. See instructions.

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	56,654.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2	
3	Amount subject to additional tax. Subtract line 2 from line 1.	3	56,654.
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57. Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10%. See instructions.	4	5,665.

Part II Additional Tax on Certain Distributions From Education Accounts and ABL Accounts.

Complete this part if you included an amount in income on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABL account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABL account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5.	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57.	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2018 than is allowable or you had an amount on line 17 of your 2017 Form 5329.

9	Enter your excess contributions from line 16 of your 2017 Form 5329. See instructions. If zero, go to line 15.	9	
10	If your traditional IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-.	10	
11	2018 traditional IRA distributions included in income (see instructions)	11	
12	2018 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12.	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-.	14	
15	Excess contributions for 2018 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15.	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57.	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2018 than is allowable or you had an amount on line 25 of your 2017 Form 5329.

18	Enter your excess contributions from line 24 of your 2017 Form 5329. See instructions. If zero, go to line 23	18	
19	If your Roth IRA contributions for 2018 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-.	19	
20	2018 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20.	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-.	22	
23	Excess contributions for 2018 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23.	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2018 (including 2018 contributions made in 2019). Include this amount on Schedule 4 (Form 1040), line 59, or Form 1040NR, line 57.	25	

Nondeductible IRAs

► Go to www.irs.gov/Form8606 for instructions and the latest information.
► Attach to 2018 Form 1040 or 2018 Form 1040NR.

2018Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2018 Form 8606. See instructions.

Your social security number

IVAN J BATES

**Fill in Your Address
Only if You Are Filing
This Form by Itself
and Not With Your
Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)		Apartment number
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2018.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2018 and you made nondeductible contributions to a traditional IRA in 2018 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018 and you made nondeductible contributions to a traditional IRA in 2018 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2018, including those made for 2018 from January 1, 2019, through April 15, 2019. See instructions.	1	
2	Enter your total basis in traditional IRAs. See instructions.	2	21,500.
3	Add lines 1 and 2.	3	21,500.
<p>In 2018, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</p> <p>_____ No _____ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>_____ Yes _____ Go to line 4.</p>			
4	Enter those contributions included on line 1 that were made from January 1, 2019, through April 15, 2019.	4	
5	Subtract line 4 from line 3.	5	21,500.
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2018, plus any outstanding rollovers. Subtract any repayments of qualified 2017 disaster distributions (see 2018 Form 8915B). If the result is zero or less, enter -0-. See instructions.	6	102,455.
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2018. Do not include rollovers (other than repayments of qualified 2017 disaster distributions (see 2018 Form 8915B)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions).	7	65,000.
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018. Also enter this amount on line 16.	8	
9	Add lines 6, 7, and 8.	9	167,455.
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000".	10	X 0.1283927
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17.	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA.	12	8,346.
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions.	13	8,346.
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2018 and earlier years.	14	13,154.
15a	Subtract line 12 from line 7.	15a	56,654.
b	Enter the amount on line 15a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 22.	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b.	15c	56,654.

Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59-1/2 at the time of the distribution. See instructions.

Form **8960**Department of the Treasury
Internal Revenue Service (99)**Net Investment Income Tax –
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2018Attachment
Sequence No. **72**

Name(s) shown on your tax return

IVAN J [REDACTED] BATES

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions).....	1	95.
2	Ordinary dividends (see instructions).....	2	
3	Annuities (see instructions).....	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions).....	4a	123,653.
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions).....	4b	-123,653.
4c	Combine lines 4a and 4b.....	4c	
5a	Net gain or loss from disposition of property (see instructions).....	5a	20,570.
5b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions).....	5b	-20,570.
5c	Adjustment from disposition of partnership interest or S corporation stock (see instructions).....	5c	
5d	Combine lines 5a through 5c.....	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions).....	6	
7	Other modifications to investment income (see instructions).....	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.....	8	95.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions).....	9a	
9b	State, local, and foreign income tax (see instructions).....	9b	3.
9c	Miscellaneous investment expenses (see instructions).....	9c	
9d	Add lines 9a, 9b, and 9c.....	9d	3.
10	Additional modifications (see instructions).....	10	
11	Total deductions and modifications. Add lines 9d and 10.....	11	3.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-.....	12	92.
Individuals:			
13	Modified adjusted gross income (see instructions).....	13	341,780.
14	Threshold based on filing status (see instructions).....	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-.....	15	91,780.
16	Enter the smaller of line 12 or line 15.....	16	92.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions).....	17	3.
Estates and Trusts:			
18a	Net investment income (line 12 above).....	18a	
18b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions).....	18b	
18c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-.....	18c	
19a	Adjusted gross income (see instructions).....	19a	
19b	Highest tax bracket for estates and trusts for the year (see instructions).....	19b	
19c	Subtract line 19b from line 19a. If zero or less, enter -0-.....	19c	
20	Enter the smaller of line 18c or line 19c.....	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions).....	21	

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

Form **8960** (2018)

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

2018

Attachment
Sequence No. 88

Name(s) shown on return

Identifying number

IVAN J BATES

Part I 2018 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.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))....	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b)).....	1 b	-5,876.	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)).	1 c	-71,023.	
d Combine lines 1a, 1b, and 1c.....	1 d		-76,899.

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))....	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b)).....	3 b		
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)).	3 c		
d Combine lines 3a, 3b, and 3c.....	3 d		

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		-76,899.
--	---	--	----------

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		76,899.
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 Instrs).....	7	341,865.	
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		
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions.	9		
10 Enter the smaller of line 5 or line 9.....	10		0.
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		
16 Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.....	16		

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2018)

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
HOUSE - RESIDENTIAL		3,845.	47,723.		51,568.
CONDO		2,031.	23,300.		25,331.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		5,876.	71,023.		

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
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

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)
Total			1.00		

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
HOUSE - RESIDENTIAL	SCH E LN 22	51,568.	0.670594	51,568.
CONDO	SCH E LN 22	25,331.	0.329406	25,331.
Total		76,899.	1.00	76,899.

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
HOUSE – RESIDENTIAL	SCH E LN 22	51,568.	51,568.	0.
CONDO	SCH E LN 22	25,331.	25,331.	0.
Total		76,899.	76,899.	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):					
1 a 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):					
1 a 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):					
1 a 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):					
1 a 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	0.	1.00		0.	0.
Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1 a 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):					
1 a 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):					
1 a 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):					
1 a 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	0.	1.00		0.	0.

Form **8582**

ALTERNATIVE MINIMUM TAX Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
► Attach to Form 1040 or Form 1041.

► Go to www.irs.gov/Form8582 for instructions and the latest information.**2018**Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

IVAN J [REDACTED] BATES

Part I 2018 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.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))....	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b)).....	1 b	-5,053	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)).	1 c	-66,082	
d Combine lines 1a, 1b, and 1c.....	1 d		-71,135.

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))....	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b)).....	3 b		
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)).	3 c		
d Combine lines 3a, 3b, and 3c.....	3 d		

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		-71,135.
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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		71,135.
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 instrs).....	7	341,865.	
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		
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions.	9		
10 Enter the smaller of line 5 or line 9.....	10		0.
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		
16 Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.....	16		

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2018)

ALTERNATIVE MINIMUM TAX

Form 8582 (2018) IVAN J [REDACTED] BATES [REDACTED]

Page 2

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
HOUSE - RESIDENTIAL		3,022.	42,782.		45,804.
CONDO		2,031.	23,300.		25,331.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		5,053.	66,082.		

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
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

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)
Total			1.00		

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
HOUSE - RESIDENTIAL	SCH E LN 22	45,804.	0.643902	45,804.
CONDO	SCH E LN 22	25,331.	0.356098	25,331.
Total		71,135.	1.00	71,135.

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
HOUSE – RESIDENTIAL	SCH E LN 22	45,804.	45,804.	0.
CONDO	SCH E LN 22	25,331.	25,331.	0.
Total		71,135.	71,135.	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): 1 a 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): 1 a 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): 1 a 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): 1 a 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	0.	1.00	0.	0.	
Form or schedule and line number to be reported on (see instructions): 1 a 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): 1 a 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): 1 a 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): 1 a 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	0.	1.00	0.	0.	

MARYLAND
FORM
502 **RESIDENT INCOME**
TAX RETURN



2018
\$

185020011

OR FISCAL YEAR BEGINNING _____ 2018, ENDING _____

Your Social Security Number _____ Spouse's Social Security Number _____

IVAN J
Your First Name MI

BATES
Your Last Name

MI
Spouse's First Name

MI
Spouse's Last Name

Current Mailing Address Line 1 (Street No. and Street Name or PO Box)

Current Mailing Address Line 2 (Apt No., Suite No., Floor No.)

BALTIMORE MD 212304964
City or Town State ZIP Code + 4

REQUIRED: Maryland Physical address as of December 31, 2018 or last day of the taxable year for fiscal year taxpayers.
See Instruction 6. Part-year residents see Instruction 26.

BALTIMORE CITY
4 Digit Political Subdivision Code (See Instruction 6) Maryland Political Subdivision (See Instruction 6)

Maryland Physical Address Line 1 (Street No. and Street Name) (No PO Box)

Maryland Physical Address Line 2 (Apt No., Suite No., Floor No.) (No PO Box)

BALTIMORE MD 212304964 BALTIMORE CITY
City State ZIP Code + 4 Maryland County

FILING STATUS

CHECK ONE
BOX

See Instruction 1
if you are required
to file.

- 1 ☐ Single (If you can be claimed on another person's tax return, use Filing Status 6.)
- 2 ☒ Married filing joint return or spouse had no income
- 3 ☐ Married filing separately, Spouse SSN _____
- 4 ☐ Head of household
- 5 ☐ Qualifying widow(er) with dependent child
- 6 ☐ Dependent taxpayer (Enter 0 in Exemption Box (A) — See Instruction 7.)

PART-YEAR
RESIDENT

See Instruction 26.

Dates of Maryland Residence (MM DD YYYY) FROM _____ TO _____

Other state of residence: _____

If you began or ended legal residence in Maryland in 2018 place a **P** in the box _____

MILITARY: If you or your spouse has non-Maryland military income, place an **M** in the box _____

Enter **Military Income** amount here: _____

EXEMPTIONS

See Instruction 10.
Check appropriate
box(es). **NOTE:** If
you are claiming
dependents, you
must attach the
Dependents'
Information
Form 502B to this
form to receive
the applicable
exemption amount.

- A ☒ Yourself ☒ Spouse Enter number checked 2 See Instruction 10 A \$ _____
- B ☐ 65 or over ☐ 65 or over
- ☐ Blind ☐ Blind Enter number checked x \$1,000 B \$ _____
- C Enter number from line 3 of Dependent Form 502B 2 See Instruction 10 C \$ _____
- D Enter Total Exemptions (Add A, B and C.) 4 Total Amount D \$ _____



185020111

NAME **IVAN J** **BATES**

SSN **[REDACTED]**

INCOME See Instruction 11.	1	Adjusted gross income from your federal return.	1	341780	
	1a	Wages, salaries and/or tips.	1a	139693	
	1b	Earned income.	1b		
	1c	Capital Gain or (loss).	1c		
	1d	Taxable Pensions, IRAs, Annuities (Attach Form 502R.)	1d	56654	
	1e	Place a "Y" in this box if the amount of your investment income is more than \$3,500.			<input type="checkbox"/>
ADDITIONS TO INCOME See Instruction 12.	2	Tax-exempt interest on state and local obligations (bonds) other than Maryland.	2		
	3	State retirement pickup.	3		
	4	Lump sum distributions (from worksheet in Instruction 12.)	4		
	5	Other additions (Enter code letter(s) from Instruction 12.)	DP	5802	
	6	Total additions to Maryland income (Add lines 2 through 5.)	6	5802	
	7	Total federal adjusted gross income and Maryland additions (Add lines 1 and 6.)	7	347582	
	SUBTRACTIONS FROM INCOME See Instruction 13.	8	Taxable refunds, credits or offsets of state and local income taxes included in line 1.	8	
9		Child and dependent care expenses.	9	6000	
10a		Pension exclusion from worksheet (13A).	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	10a	
10b		Pension exclusion from worksheet (13E).	Yourself <input type="checkbox"/> Spouse <input type="checkbox"/>	10b	
11		Taxable Social Security and RR benefits (Tier I, II and supplemental) included in line 1.	11		
12		Income received during period of nonresidence (See Instruction 26.)	12		
13		Subtractions from attached Form 502SU.	XA	10000	
14		Two-income subtraction from worksheet in Instruction 13.	14	1200	
15		Total subtractions from Maryland income (Add lines 8 through 14.)	15	17200	
16		Maryland adjusted gross income (Subtract line 15 from line 7.)	16	330382	
DEDUCTION METHOD See Instruction 16.	All taxpayers must select one method and check the appropriate box.				
	<input type="checkbox"/> STANDARD DEDUCTION METHOD (Enter amount on line 17.)				
	<input checked="" type="checkbox"/> ITEMIZED DEDUCTION METHOD (Complete lines 17a and 17b.)				
	17a	Total federal itemized deductions (from line 17, federal Schedule A).	17a	40795	
	17b	State and local income taxes (See Instruction 14.)	17b		
	Subtract line 17b from line 17a and enter amount on line 17.				
	17	Deduction amount (Part-year residents see Instruction 26 (l and m).)	17	40795	
	18	Net income (Subtract line 17 from line 16.)	18	289587	
	19	Exemption amount from Exemptions area (See Instruction 10.)	19		
	20	Taxable net income (Subtract line 19 from line 18.)	20	289587	
MARYLAND TAX COMPUTATION	21	Maryland tax (from Tax Table or Computation Worksheet Schedules I or II).	21	14500	
	22	Earned income credit (EIC) (See Instruction 18.)	22		
	23	Poverty level credit (See Instruction 18.)	23		
	24	Other income tax credits for individuals from Part AA, line 12 of Form 502CR (Attach Form 502CR.)	24		
	25	Business tax credits. You must file this form electronically to claim business tax credits on Form 500CR.	25		
	26	Total credits (Add lines 22 through 25.)	26		
	27	Maryland tax after credits (Subtract line 26 from line 21.) If less than 0, enter 0.	27	14500	
	LOCAL TAX COMPUTATION	28	Local tax (See Instruction 19 for tax rates and worksheet.) Multiply line 20 by your local tax rate or use the Local Tax Worksheet. .0320.	28	9267
29		Local earned income credit (from Local Earned Income Credit Worksheet in Instruction 19.)	29		
30		Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.)	30		
31		Local tax credit from Part BB, line 1 of Form 502CR (Attach Form 502CR.)	31		
32		Total credits (Add lines 29 through 31.)	32		
33		Local tax after credits (Subtract line 32 from line 28.) If less than 0, enter 0.	33	9267	
34		Total Maryland and local tax (Add lines 27 and 33.)	34	23767	
CONTRIBUTIONS See Instruction 20.		35	Contribution to Chesapeake Bay and Endangered Species Fund.	35	
		36	Contribution to Developmental Disabilities Services and Support Fund.	36	
		37	Contribution to Maryland Cancer Fund.	37	
	38	Contribution to Fair Campaign Financing Fund.	38		
	39	Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.)	39	23767	



185020211

NAME IVAN J BATES

SSN [REDACTED]

	40 Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms and attach if MD tax is withheld.)	40	<u>10061</u>
	41 2018 estimated tax payments, amount applied from 2017 return, payment made with an extension request, and Form MW506NRS	41	<u>7000</u>
	42 Refundable earned income credit (from worksheet in Instruction 21)	42	
	43 Refundable income tax credits from Part CC, line 6 of Form 502CR (Attach Form 502CR. See Instruction 21.)	43	
	44 Total payments and credits (Add lines 40 through 43.)	44	<u>17061</u>
	45 Balance due (If line 39 is more than line 44, subtract line 44 from line 39. See Instruction 22.)	45	<u>6706</u>
	46 Overpayment (If line 39 is less than line 44, subtract line 39 from line 44.)	46	
	47 Amount of overpayment TO BE APPLIED TO 2019 ESTIMATED TAX	47	
REFUND	48 Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 47 from line 46.) See line 51.	48	
	49 Interest charges from Form 502UP or for late filing (See Instruction 22.) Total	49	
AMOUNT DUE	50 TOTAL AMOUNT DUE (Add lines 45 and 49.)	50	<u>6706</u>
	IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN. INCLUDE FORM PV.		

DIRECT DEPOSIT OF REFUND (See Instruction 22.) Be sure the account information is correct. **For Splitting Direct Deposit**, see Form 588. If this refund will go to an account outside of the United States, then to comply with banking rules, place a "Y" in this box

▶ ☐ and see Instruction 22. For the direct deposit option, complete the following information clearly and legibly.

51 a Type of account: ▶ ☐ Checking ☐ Savings

51 b Routing Number (9-digits) ▶ [REDACTED]

51 c Account Number ▶ [REDACTED]

▶ [REDACTED]
Daytime telephone no. Home telephone no.

CODE NUMBERS (3 digits per line)

Check here ☒ if you authorize your preparer to discuss this return with us.

Check here ☐ if you authorize your paid preparer

not to file electronically. Check here ☐ if you agree to receive your 1099G Income Tax Refund statement electronically (See Instruction 24.)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Your signature

Date

Signature of preparer other than taxpayer

Spouse's signature

Date

Street address of preparer

BALTIMORE MD 212087300

City, State, ZIP Code + 4

Telephone number of preparer

Preparer's PTIN (required by law)

For returns filed without payments, mail your completed return to:

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, MD 21411-0001

For returns filed with payments, attach check or money order to Form PV. Make checks payable to Comptroller of Maryland. Do not attach Form PV or check/money order to Form 502. Place Form PV with attached check/money order on TOP of Form 502 and mail to:

Comptroller of Maryland
Payment Processing
PO Box 8888
Annapolis, MD 21401-8888