

**ORACLE ADVISORY SERVICES LLC  
45 W34TH STREET SUITE 911-912  
NEW YORK, NY 10001  
(212) 856-9594  
jason@oraclenyc.com**

July 15, 2021

AARON L. RHINE  
44 W BROADWAY, Apt. 2108  
SALT LAKE CITY, UT 84101

Dear AARON,

Please find enclosed copies of your tax return(s) for the tax year ended December 31, 2018. Instructions for filing your return(s) are attached for your convenience. Retain the copies for your records.

The federal income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form 1040 Federal Individual Income Tax Return

The Utah income tax return will be electronically filed, do not mail the enclosed copy, but retain it for your records.

Form TC-40 Utah Individual Income Tax

We prepared your returns based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

If you have any questions about your tax returns, please contact us. We appreciate this opportunity to serve you.

Sincerely,

JASON T EOANIDIS

Tax Summary and Instructions for Filing  
2018 Federal Individual Income Tax Return

Summary of Federal Information:

Federal adjusted gross income .....	\$	21,529.00
Federal taxable income .....	\$	9,529.00
Federal refund .....	\$	14,487.00

You and each member of your household had either health coverage or an exemption for each month during 2018. Consequently, you do not owe an individual shared responsibility payment under the Affordable Care Act.

Your return will be electronically filed.

Your refund of \$14,487.00 will be mailed to you automatically by the Internal Revenue Service.

Tax Summary and Instructions for Filing  
2018 Utah Individual Income Tax Return

Summary of Form TC-40 Information:

State taxable income .....	\$	21,529.00
State refund .....	\$	3,559.00

Your Utah return will be electronically filed.

Your Utah refund of \$3,559.00 will be mailed to you automatically by the Utah State Tax Commission.

**IRS e-file Signature Authorization**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](http://www.irs.gov/Form8879) for the latest information.****2018**

Submission Identification Number (SID) ►

Taxpayer's name

AARON L RHINE

Social security number

507-13-3981

Spouse's name

Spouse's social security number

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

<b>1</b>	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35) . . . . .	<b>1</b>	21,529.
<b>2</b>	Total tax (Form 1040, line 15; Form 1040NR, line 61) . . . . .	<b>2</b>	4,513.
<b>3</b>	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a) . . . . .	<b>3</b>	
<b>4</b>	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a) . . . . .	<b>4</b>	14,487.
<b>5</b>	Amount you owe (Form 1040, line 22; Form 1040NR, line 75) . . . . .	<b>5</b>	

**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 ORACLE ADVISORY SERVICES LLC to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

3	3	9	8	1
---	---	---	---	---

Enter five digits, but don't enter all zeros

- ☐ 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 ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Spouse's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ to enter or generate my PIN as my signature on my tax year 2018 electronically filed income tax return.

--	--	--	--	--

Enter five digits, but don't enter all zeros

- ☐ 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 ► \_\_\_\_\_ 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.

1	3	4	6	2	4	9	5	9	4	1
---	---	---	---	---	---	---	---	---	---	---

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 ► \_\_\_\_\_ Date ► \_\_\_\_\_

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

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

507-13-3981

Taxpayer name AARON L RHINE

Taxpayer address (optional)

44 W BROADWAY APT 2108

SALT LAKE CITY UT 84101

1. ☐ Your federal income tax return for \_\_\_\_\_ was filed electronically with the \_\_\_\_\_ Submission Processing Center. The electronic filing services were provided by \_\_\_\_\_.
2. ☐ Your return was accepted on \_\_\_\_\_ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is \_\_\_\_\_.
3. ☐ Your return was accepted on \_\_\_\_\_ Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☒ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on 04/15/2019. The Submission ID assigned to your extension is 134624201910502311ca.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

---

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### **If You Owe Tax**

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### **If You Need to Inquire About Your Electronic Funds Withdrawal Payment**

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### **Tax Refund Related Financial Products**

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

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

Your first name and initial: **AARON L** Last name: **RHINE** Your social security number: **507-13-3981**

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: Last name: Spouse's social security number:

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. **44 W BROADWAY** Apt. no. **2108** 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. **SALT LAKE CITY UT 84101** If more than four dependents, see inst. and ✓ here ☐

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

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

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

Your signature	Date	Your occupation <b>CONSULTANT</b>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Preparer's name** **JASON T EOANIDIS** **Preparer's signature** **JASON T EOANIDIS** **PTIN** **P00447558** **Firm's EIN** **20-4421568** **Check if:** ☐ 3rd Party Designee ☐ Self-employed

**Firm's name** ▶ **ORACLE ADVISORY SERVICES LLC** **Phone no.** (212) 856-9594

**Firm's address** ▶ **45 W34TH STREET SUITE 911-912 NEW YORK NY 10001**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	
<b>2a</b> Tax-exempt interest	<b>2a</b>	
<b>3a</b> Qualified dividends <b>19.</b>	<b>3a</b>	
<b>4a</b> IRAs, pensions, and annuities	<b>4a</b>	
<b>5a</b> Social security benefits	<b>5a</b>	
<b>6</b> Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <b>26,649.</b>	<b>6</b>	<b>26,971.</b>
<b>7</b> 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	<b>7</b>	<b>21,529.</b>
<b>8</b> Standard deduction or itemized deductions (from Schedule A)	<b>8</b>	<b>12,000.</b>
<b>9</b> Qualified business income deduction (see instructions)	<b>9</b>	<b>0.</b>
<b>10</b> Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	<b>10</b>	<b>9,529.</b>
<b>11</b> <b>a</b> Tax (see inst.) <b>953.</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> ) <b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>11</b>	<b>953.</b>
<b>12</b> <b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>	<b>12</b>	<b>200.</b>
<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	<b>753.</b>
<b>14</b> Other taxes. Attach Schedule 4	<b>14</b>	<b>3,760.</b>
<b>15</b> Total tax. Add lines 13 and 14	<b>15</b>	<b>4,513.</b>
<b>16</b> Federal income tax withheld from Forms W-2 and 1099	<b>16</b>	
<b>17</b> Refundable credits: <b>a</b> EIC (see inst.) <b>No</b> <b>b</b> Sch. 8812 <b>c</b> Form 8863 <b>Add any amount from Schedule 5</b> <b>19,000.</b>	<b>17</b>	<b>19,000.</b>
<b>18</b> Add lines 16 and 17. These are your total payments	<b>18</b>	<b>19,000.</b>
<b>19</b> If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>19</b>	<b>14,487.</b>
<b>20a</b> Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	<b>14,487.</b>
<b>▶ b</b> Routing number <b>X X X X X X X X X X</b> <b>▶ c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>▶ d</b> Account number <b>X X X X X X X X X X X X X X X X</b>		
<b>21</b> Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>	
<b>Amount You Owe</b> <b>22</b> <b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>	
<b>23</b> Estimated tax penalty (see instructions)	<b>23</b>	<b>0.</b>

**SCHEDULE 1**  
**(Form 1040)**(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**► **Attach to Form 1040.**► **Go to [www.irs.gov/Form1040](http://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

AARON L RHINE

Your social security number

507-13-3981

<b>Additional Income</b>	<b>1-9b</b>	Reserved . . . . .	<b>1-9b</b>	
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>10</b>	0.
	<b>11</b>	Alimony received . . . . .	<b>11</b>	
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ . . . . .	<b>12</b>	29,847.
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	<b>13</b>	41.
	<b>14</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>14</b>	
	<b>15a</b>	Reserved . . . . .	<b>15b</b>	
	<b>16a</b>	Reserved . . . . .	<b>16b</b>	
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>	-3,239.
	<b>18</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>18</b>	
<b>19</b>	Unemployment compensation . . . . .	<b>19</b>		
<b>20a</b>	Reserved . . . . .	<b>20b</b>		
<b>21</b>	Other income. List type and amount ► _____	<b>21</b>		
	<b>22</b>	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 . .	<b>22</b>	26,649.
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses . . . . .	<b>23</b>	
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . .	<b>24</b>	
	<b>25</b>	Health savings account deduction. Attach Form 8889 . .	<b>25</b>	
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>26</b>	
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>	1,880.
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . .	<b>28</b>	
	<b>29</b>	Self-employed health insurance deduction . . . . .	<b>29</b>	3,562.
	<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>	
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ► _____	<b>31a</b>	
	<b>32</b>	IRA deduction . . . . .	<b>32</b>	
	<b>33</b>	Student loan interest deduction . . . . .	<b>33</b>	
	<b>34</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>34</b>	
	<b>35</b>	Reserved . . . . .	<b>35</b>	
	<b>36</b>	Add lines 23 through 35 . . . . .	<b>36</b>	5,442.

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

Schedule 1 (Form 1040) 2018

REV 07/19/20 PRO



**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

AARON L RHINE

Your social security number

507-13-3981

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

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

REV 07/19/20 PRO

**Schedule 3 (Form 1040) 2018**

**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

AARON L RHINE

Your social security number

507-13-3981

**Other  
Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>57</b>	3,760.
<b>58</b>	Unreported social security and Medicare tax from: Form <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>59</b>	
<b>60a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>60a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) . . . . .	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>62</b>	
<b>63</b>	Section 965 net tax liability installment from Form 965-A . . . . . <b>63</b>		
<b>64</b>	Add the amounts in the far right column. These are your <b>total other taxes</b> . Enter here and on Form 1040, line 14 . . . . .	<b>64</b>	3,760.

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

REV 12/21/18 PRO

**Schedule 4 (Form 1040) 2018**

**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

AARON L RHINE

Your social security number

507-13-3981

<b>Other Payments and Refundable Credits</b>	<b>65</b>	Reserved . . . . .	<b>65</b>	
	<b>66</b>	2018 estimated tax payments and amount applied from 2017 return . . . . .	<b>66</b>	19,000.
	<b>67a</b>	Reserved . . . . .	<b>67a</b>	
	<b>b</b>	Reserved . . . . .	<b>67b</b>	
	<b>68-69</b>	Reserved . . . . .	<b>68-69</b>	
	<b>70</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>70</b>	
	<b>71</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>71</b>	
	<b>72</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>72</b>	
	<b>73</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>73</b>	
	<b>74</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/> _____	<b>74</b>	
<b>75</b>	Add the amounts in the far right column. These are your total <b>other payments and refundable credits</b> . Enter here and include on Form 1040, line 17. . . . .	<b>75</b>	19,000.	

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

REV 02/14/19 PRO

Schedule 5 (Form 1040) 2018

**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**

► Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

AARON L RHINE

Identifying number

507-13-3981

**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 7 less than \$1,000?

**Yes** → **Don't file Form 2210.** You don't owe a penalty.

**No** → Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

**Yes** → You don't owe a penalty. **Don't file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

**No** → You may owe a penalty. Does any box in Part II below apply?

**Yes** → You **must** file Form 2210. Does box **B**, **C**, or **D** in Part II apply?

**No** → You **aren't** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

**Yes** → You **must** figure your penalty.

**Don't file Form 2210.** You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **don't file Form 2210.**

**Part I Required Annual Payment**

1	Enter your 2018 tax after credits from Form 1040, line 13 (see instructions if not filing Form 1040)	1	753.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	3,760.
3	Refundable credits, including the premium tax credit (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	4	4,513.
5	Multiply line 4 by 90% (0.90)	5	4,062.
6	Withholding taxes. <b>Don't</b> include estimated tax payments (see instructions)	6	0.
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	7	4,513.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	211.
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	211.

**Next:** Is line 9 more than line 6?☐ **No.** You **don't** owe a penalty. **Don't file Form 2210** unless box **E** below applies.☒ **Yes.** You may owe a penalty, but **don't file Form 2210** unless one or more boxes in Part II below applies.• If box **B**, **C**, or **D** applies, you must figure your penalty and file Form 2210.• If box **A** or **E** applies (but not **B**, **C**, or **D**) file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.****Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't file Form 2210.**

- A** ☒ You request a **waiver** (see instructions) of your entire penalty due to tax reform or other reasons. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty. **80% Waiver**
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2017 or 2018, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B**, **C**, or **D** applies).

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **09**

Name of proprietor <b>AARON L RHINE</b>		Social security number (SSN) <b>507-13-3981</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>OTHER AMUSEMENT</b>	<b>B</b> Enter code from instructions ► <b>7 1 3 9 0 0</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>RHINARON LLC</b>	<b>D</b> Employer ID number (EIN) (see instr.) <b>4 6 4 5 0 9 8 8 3</b>	
<b>E</b> Business address (including suite or room no.) ► <b>44 W BROADWAY, Apt. 2108</b> City, town or post office, state, and ZIP code <b>SALT LAKE CITY, UT 84101</b>		
<b>F</b> Accounting method: <b>(1)</b> <input checked="" type="checkbox"/> Cash <b>(2)</b> <input type="checkbox"/> Accrual <b>(3)</b> <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>H</b> If you started or acquired this business during 2018, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>J</b> If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . .	<input type="checkbox"/>	<b>1</b>	<b>15,565.</b>
<b>2</b> Returns and allowances . . . . .		<b>2</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	<b>15,565.</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .		<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		<b>5</b>	<b>15,565.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	►	<b>7</b>	<b>15,565.</b>

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

<b>8</b> Advertising . . . . .	<b>8</b>	<b>1,351.</b>	<b>18</b> Office expense (see instructions)	<b>18</b>	<b>859.</b>
<b>9</b> Car and truck expenses (see instructions). . . . .	<b>9</b>		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>	<b>4,201.</b>	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	<b>500.</b>
<b>15</b> Insurance (other than health)	<b>15</b>	<b>1,204.</b>	<b>23</b> Taxes and licenses . . . . .	<b>23</b>	
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	<b>1,358.</b>
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	<b>632.</b>
<b>17</b> Legal and professional services	<b>17</b>	<b>1,200.</b>	<b>25</b> Utilities . . . . .	<b>25</b>	
			<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
			<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	<b>3,559.</b>
			<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	►		<b>28</b>		<b>14,864.</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .			<b>29</b>		<b>701.</b>
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .			<b>30</b>		
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.			<b>31</b>		<b>701.</b>
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					

**32a** ☐ All investment is at risk.  
**32b** ☐ Some investment is not at risk.

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

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

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

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

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

**43** When did you place your vehicle in service for business purposes? (month, day, year) ► .....

**44** Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:

**a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....

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

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

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

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

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

DUES & SUBSCRIPTIONS	902.
EDUCATION & SEMINARS	450.
POSTAGE AND DELIVERY	457.
SEGWAY MAINTENANCE EXPENSE	1,750.
<b>48</b> <b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 3,559.

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
(Sole Proprietorship)

► Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **09**

Name of proprietor <b>AARON L RHINE</b>		Social security number (SSN) <b>507-13-3981</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>REAL ESTATE</b>	<b>B</b> Enter code from instructions ► <b>7 1 3 9 0 0</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.) 	
<b>E</b> Business address (including suite or room no.) ► <b>1129 W. ARCH STREET</b> City, town or post office, state, and ZIP code <b>TAMPA, FL 33607</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b> If you started or acquired this business during 2018, check here . . . . . <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>		
<b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>64,113.</b>
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>64,113.</b>
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>64,113.</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>64,113.</b>

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

<b>8</b>	Advertising . . . . .	<b>8</b>	<b>4,000.</b>	<b>18</b>	Office expense (see instructions)	<b>18</b>	<b>3,214.</b>
<b>9</b>	Car and truck expenses (see instructions). . . . .	<b>9</b>	<b>5,539.</b>	<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	<b>13</b>		<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	<b>1,754.</b>
<b>15</b>	Insurance (other than health)	<b>15</b>	<b>1,250.</b>	<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	<b>2,678.</b>
<b>b</b>	Other . . . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	<b>2,928.</b>
<b>17</b>	Legal and professional services	<b>17</b>	<b>3,350.</b>	<b>25</b>	Utilities . . . . .	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>		<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	<b>10,254.</b>
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b>	<b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3.</b> • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>29,146.</b>				
<b>32</b>	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2.</b> (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3.</b> • If you checked 32b, you <b>must</b> attach <b>Form 6198.</b> Your loss may be limited.			<b>32a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		

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

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

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

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ► 01/01/2011
<b>44</b>	Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:
<b>a</b>	Business    9,859 <b>b</b> Commuting (see instructions) <b>c</b> Other    4,000
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

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

CLEANING EXPENSE	2,241.
DUES & SUBSCRIPTIONS	1,703.
EDUCATION & SEMINARS	3,200.
POSTAGE & DELIVERY	1,156.
TELEPHONE	1,954.
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 10,254.



**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

- **Attach to Form 1040 or Form 1040NR.**  
► **Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**  
► **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

**2018**Attachment  
Sequence No. **12**Name(s) shown on return  
AARON L RHINEYour social security number  
507-13-3981**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	41 .	0 .		41 .
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	2 .	2 .		0 .
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> 41 .

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b>

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	41.
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>			
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input checked="" type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ►	<b>18</b>	
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ►	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <div style="display: flex; align-items: center; margin-top: 10px;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . .         </div> </div>	<b>21</b>	( )
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.			
<b>22</b>	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

**Sales and Other Dispositions of Capital Assets**

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

AARON L RHINE

Social security number or taxpayer identification number

507-13-3981

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
☒ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
☐ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	AURORA CANNABIS INC	09/19/18	09/19/18	41.	0.			41.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				41.	0.			41.

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Sales and Other Dispositions of Capital Assets**

► Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

AARON L RHINE

Social security number or taxpayer identification number

507-13-3981

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	AURORA CANNABIS INC	04/02/18	08/07/18	2.	2.			0.
	GROWLIFE INC	01/30/18	12/24/18	0.	0.			0.
	MEDRELEAF CORP	04/02/18	08/01/18	0.	0.			0.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				2.	2.			0.

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

AARON L RHINE

Your social security number

507-13-3981

**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

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> 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
<b>A</b>	LEGEND PROPERTY TEAM LLC	P	<input type="checkbox"/>	47-4052900	<input type="checkbox"/>	<input type="checkbox"/>
<b>B</b>	BITESIZE LLC	P	<input type="checkbox"/>	47-2026890	<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach <b>Form 8582</b> if required)	(h) Passive income from <b>Schedule K-1</b>	(i) Nonpassive loss from <b>Schedule K-1</b>	(j) Section 179 expense deduction from <b>Form 4562</b>	(k) Nonpassive income from <b>Schedule K-1</b>	
<b>A</b>		3,239.			
<b>B</b>	0.				
<b>C</b>					
<b>D</b>					
<b>29a</b> Totals					
<b>b</b> Totals	0.	3,239.			
<b>30</b> Add columns (h) and (k) of line 29a.					<b>30</b>
<b>31</b> Add columns (g), (i), and (j) of line 29b.					<b>31</b> ( 3,239. )
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31					<b>32</b> -3,239.

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

<b>33</b>			(a) Name	(b) Employer identification number	
<b>A</b>					
<b>B</b>					
<b>Passive Income and Loss</b>				<b>Nonpassive Income and Loss</b>	
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)		(d) Passive income from <b>Schedule K-1</b>		(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>
<b>A</b>					
<b>B</b>					
<b>34a</b>	Totals				
<b>b</b>	Totals				
<b>35</b>	Add columns (d) and (f) of line 34a . . . . .				<b>35</b> <input type="text"/>
<b>36</b>	Add columns (c) and (e) of line 34b . . . . .				<b>36</b> ( <input type="text"/> )
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .				<b>37</b> <input type="text"/>

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

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

**Part V** **Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> 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	<b>41</b>	-3,239.
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> 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)	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> 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	<b>43</b>	

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **17**

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

AARON L RHINE

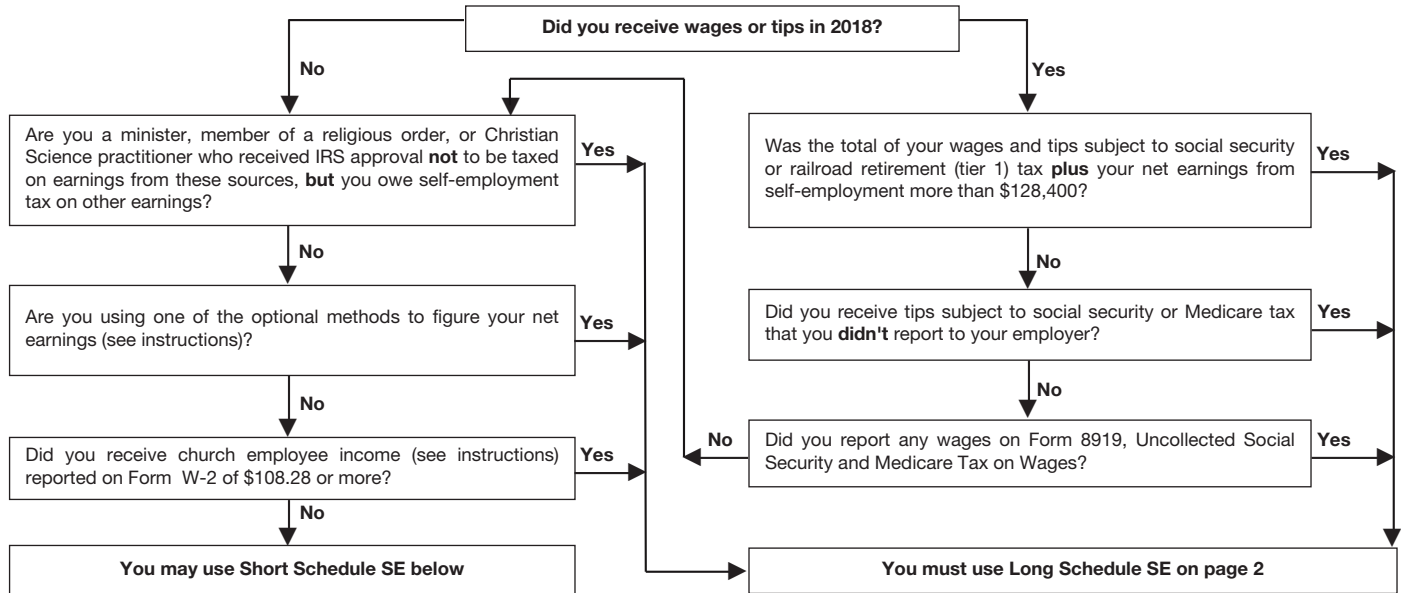
Social security number of person  
with **self-employment** income ►

507-13-3981

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

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

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



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

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>	
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH . . . . .	<b>1b</b> (	)
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>	26,608.
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	26,608.
<b>4</b> Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . ►	<b>4</b>	24,572.
<b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on <b>Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55</b> . . .	<b>5</b>	3,760.
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27</b> . . .	<b>6</b>	1,880.

**Credit for Qualified Retirement Savings Contributions**

► **Attach to Form 1040 or Form 1040NR.**  
 ► **Go to [www.irs.gov/Form8880](http://www.irs.gov/Form8880) for the latest information.**

Name(s) shown on return

AARON L RHINE

Your social security number

507-13-3981



**You cannot take this credit if either of the following applies.**

- The amount on Form 1040, line 7 or Form 1040NR, line 36 is more than \$31,500 (\$47,250 if head of household; \$63,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2001; **(b)** is claimed as a dependent on someone else's 2018 tax return; or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2015 and **before** the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you can't take this credit . . . . .
- Enter the amount from Form 1040, line 7\* or Form 1040NR, line 36 . . . . .
- Enter the applicable decimal amount shown below.

(a) You		(b) Your spouse
<b>1</b>	5,500.	
<b>2</b>		
<b>3</b>	5,500.	
<b>4</b>		
<b>5</b>	5,500.	
<b>6</b>	2,000.	
<b>7</b>		2,000.
<b>8</b>	21,529.	

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
<b>Enter on line 9—</b>				
---	\$19,000	0.5	0.5	0.5
\$19,000	\$20,500	0.5	0.5	0.2
\$20,500	\$28,500	0.5	0.5	0.1
\$28,500	\$30,750	0.5	0.2	0.1
\$30,750	\$31,500	0.5	0.1	0.1
\$31,500	\$38,000	0.5	0.1	0.0
\$38,000	\$41,000	0.2	0.1	0.0
\$41,000	\$47,250	0.1	0.1	0.0
\$47,250	\$63,000	0.1	0.0	0.0
\$63,000	---	0.0	0.0	0.0

**Note:** If line 9 is zero, **stop**; you can't take this credit.

- Multiply line 7 by line 9 . . . . .
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48 . . . . .

<b>9</b>	x .1
<b>10</b>	200.
<b>11</b>	953.
<b>12</b>	200.

\* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.



# Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2018**  
Attachment  
Sequence No. **88**

Name(s) shown on return

AARON L RHINE

Identifying number

507-13-3981

## 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.)

**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**

**b** Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .

**3b** (

**c** Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .

**3c** (

**d** Combine lines 3a, 3b, and 3c . . . . .

**3d**

**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**

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)

**7**

**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**

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**



**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
BITESIZE LLC	0.	2,986.	8,202.		11,188.
Total. Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶	0.	2,986.	8,202.		

**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
BITESIZE LLC	E Ln 28B	11,188.	1.00000000	11,188.
Total . . . . . ▶		11,188.	1.00	11,188.

**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
BITESIZE LLC	E Ln 28B	11,188.	11,188.	0.
<b>Total</b>		11,188.	11,188.	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
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Form or schedule and line number to be reported on (see instructions):</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . ▶					
<b>b</b> Net income from form or schedule . . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
<b>Total</b>			1.00		

## Additional information from your 2018 Federal Tax Return

Form 2210: Underpayment of Estimated Tax

Part II

Explanation Statement

Waiver of Penalty
80% Waiver

40801

1555

Utah State Tax Commission  
**Utah Individual Income Tax Return**  
 All State Income Tax Dollars Fund Education

**2018**  
**TC-40**

INTUIT

• Amended Return - enter code: (see instructions)

Full-yr Resident?

Your Social Security No.

507133981

Your first name

AARON

Your last name

RHINE

Y/N

Y

Spouse's Soc. Sec. No.

Spouse's first name

Spouse's last name

Address

44 W BROADWAY APT 2108

Telephone number

If deceased, complete  
page 3, Part 1

City

SALT LAKE CITY

State

UT

ZIP+4

84101

Foreign country (if not U.S.)

**1 Filing Status - enter code**

1 = Single

• 1 2 = Married filing jointly

3 = Married filing separately

4 = Head of household

5 = Qualifying widow(er)

If using code 2 or 3, enter spouse's name and SSN above

**2 Qualifying Dependents**

a Dependents age 16 and under

b Other dependents

c 0 Total (add lines a and b)

Dependents must be claimed for the child tax credit on your federal return. See instructions.

**3 Election Campaign Fund**

Does not increase your tax or reduce your refund.

Enter the code for the party of your choice. Yourself Spouse

See instructions for code letters or go to [incometax.utah.gov/elect](http://incometax.utah.gov/elect).

If no contribution, enter N.

4	Federal adjusted gross income from federal return	• 4	21529
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	
6	Total income - add line 4 and line 5	6	21529
7	State tax refund included on federal form <b>1040, Schedule 1, line 10</b> (if any)	• 7	0
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	
9	<b>Utah taxable income (loss)</b> - subtract the sum of lines 7 and 8 from line 6	• 9	21529
10	<b>Utah tax</b> - multiply line 9 by 4.95% (.0495) (not less than zero)	• 10	1066
11	Utah personal exemption (multiply line 2c by \$565)	• 11	0
12	Federal standard or itemized deductions	• 12	12000
13	Add line 11 and line 12	13	12000
14	State income tax deducted on federal <b>Schedule A, line 5a</b> (if any)	• 14	
15	Subtract line 14 from line 13	15	12000
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	720
17	Enter: <b>\$14,256</b> (if single or married filing separately); <b>\$21,384</b> (if head of household); or <b>\$28,512</b> (if married filing jointly or qualifying widower)	• 17	14256
18	Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	7273
19	Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	95
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	625
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	
22	<b>Utah income tax</b> - subtract line 20 from line 10 (not less than zero)	• 22	441

**Electronic filing  
is quick, easy and  
free, and will  
speed up your refund.**

**To learn more,  
go to  
[tap.utah.gov](http://tap.utah.gov)**

**Utah Individual Income Tax Return (continued)**  
 40802 SSN 507133981 Last name RHINE

INTUIT **TC-40** Pg. 2  
**2018**

23	Enter tax from TC-40, page 1, line 22	23	441
24	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	
25	Full-year resident, subtract line 24 from line 23 (not less than zero)	• 25	441
	Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 37		
26	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	
27	Subtract line 26 from line 25 (not less than zero)	27	441
28	Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	
29	AMENDED RETURN ONLY - previous refund	• 29	
30	Recapture of low-income housing credit	• 30	
31	Utah use tax	• 31	
32	<b>Total tax, use tax and additions to tax</b> (add lines 27 through 31)	32	441
33	Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)	• 33	
34	Credit for Utah income taxes prepaid from TC-546 and 2017 refund applied to 2018	• 34	4000
35	Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)	• 35	
36	Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)	• 36	
37	AMENDED RETURN ONLY - previous payments	• 37	
38	Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 38	
39	Total withholding and refundable credits - add lines 33 through 38	39	4000
40	<b>TAX DUE</b> - subtract line 39 from line 32 (not less than zero)	• 40	
41	Penalty and interest (see instructions)	41	
42	<b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 40 and line 41	• 42	
43	<b>REFUND</b> - subtract line 32 from line 39 (not less than zero)	• 43	3559
44	Voluntary subtractions from refund (not greater than line 43)	• 44	
	Enter the total from page 3, Part 5		
45	<b>DIRECT DEPOSIT YOUR REMAINING REFUND</b> - provide account information (see instructions for foreign accounts)		
	• Routing number	• Account number	Account type: • checking • savings

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN Your signature		Date	Spouse's signature (if filing jointly)		Date
HERE					
Third Party Designee	Name of designee (if any) you authorize to discuss this return		Designee's telephone number		Designee PIN
					•
Paid Preparer's Section	Preparer's signature JASON T EOANIDIS		Date 07/15/21	Preparer's telephone number 2128569594	Preparer's PTIN • P00447558
	Firm's name and address ORACLE ADVISORY SERVICES LLC 45 W34TH STREET SUITE 911-912 NEW YORK NY 10001				Preparer's EIN • 204421568

Attach TC-40 page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, want to direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.