

**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

2018

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.**

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)

1 Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	21,529.
2 Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	4,513.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	
4 Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	14,487.
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 ORACLE ADVISORY SERVICES LLC to enter or generate my PIN
ERO firm name
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
ERO firm name
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, 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 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.

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. 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.**

**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 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

Additional Income	1-9b	Reserved		1-9b		
	10	Taxable refunds, credits, or offsets of state and local income taxes		10	0.	
	11	Alimony received		11		
	12	Business income or (loss). Attach Schedule C or C-EZ		12	29,847.	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		13	41.	
	14	Other gains or (losses). Attach Form 4797		14		
	15a	Reserved		15b		
	16a	Reserved		16b		
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	-3,239.	
	18	Farm income or (loss). Attach Schedule F		18		
	19	Unemployment compensation		19		
	20a	Reserved		20b		
	21	Other income. List type and amount ▶ _____		21		
	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	26,649.	
	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	1,880.	
		28	Self-employed SEP, SIMPLE, and qualified plans	28		
		29	Self-employed health insurance deduction	29	3,562.	
		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		Tuition and fees. Attach Form 8917	34			
35		Reserved	35			
36	Add lines 23 through 35	36		5,442.		

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
AARON L RHINE

Your social security number
507-13-3981

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	
	50	Education credits from Form 8863, line 19	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	200.
	52	Reserved	52	
	53	Residential energy credits. 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	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**

57	Self-employment tax. Attach Schedule SE	57	3,760.
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	
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 type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	62	
63	Section 965 net tax liability installment from Form 965-A	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	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

Other Payments and Refundable Credits	65	Reserved	65	
	66	2018 estimated tax payments and amount applied from 2017 return	66	19,000.
	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	
	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 checked="" 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	19,000.	

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

REV 02/14/19 PRO

Schedule 5 (Form 1040) 2018

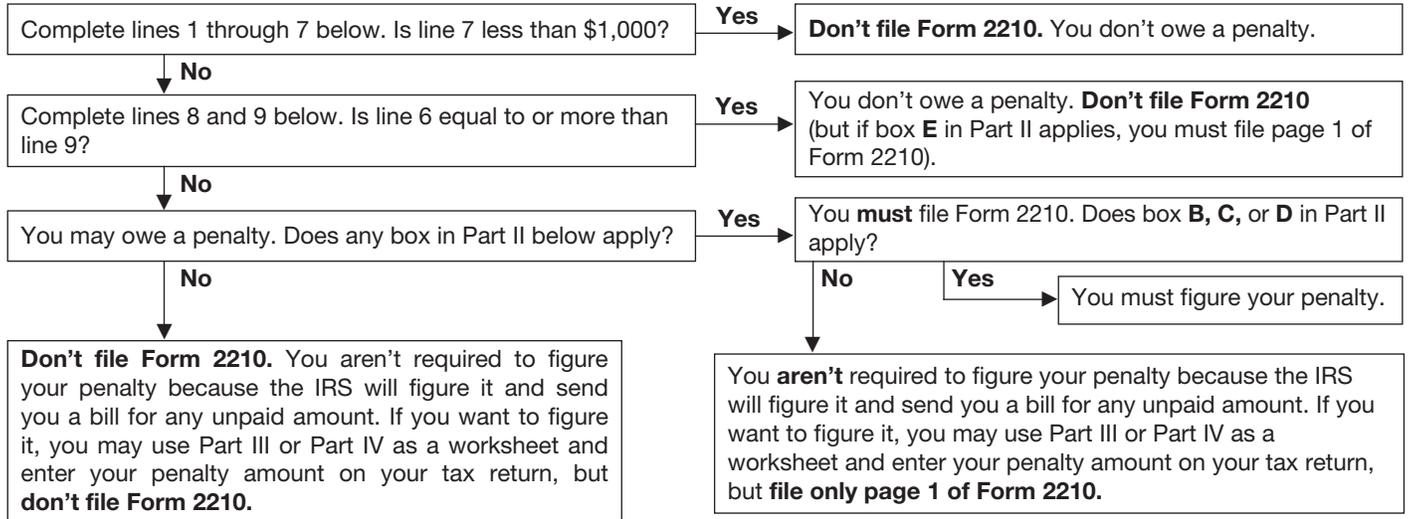
**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

► Go to www.irs.gov/Form2210 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?



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, stop ; you don't owe a penalty. Don't file Form 2210	4	4,513.
5	Multiply line 4 by 90% (0.90)	5	4,062.
6	Withholding taxes. Don't include estimated tax payments (see instructions)	6	0.
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	4,513.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	211.
9	Required annual payment. Enter the smaller 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)**

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

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

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

Part I Income

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

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

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

Part III Cost of Goods Sold (see instructions)

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

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

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

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

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

44 Of the total number of miles you drove your vehicle during 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.
48 Total other expenses. Enter here and on line 27a	48	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 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 AARON L RHINE		Social security number (SSN) 507-13-3981
A Principal business or profession, including product or service (see instructions) REAL ESTATE	B Enter code from instructions ▶ 7 1 3 9 0 0	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.) 	
E Business address (including suite or room no.) ▶ 1129 W. ARCH STREET City, town or post office, state, and ZIP code TAMPA, FL 33607		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2018, check here		<input type="checkbox"/>
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part I Income

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

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

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

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

Part III Cost of Goods Sold (see instructions)

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

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

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

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

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 01/01/2011

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 9,859 **b** Commuting (see instructions) **c** Other 4,000

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.

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

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2018

Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to 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.**

Name(s) shown on return
AARON L RHINE

Your 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)
1a 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 .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	41 .	0 .		41 .
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	2 .	2 .		0 .
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). 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				7 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)
8a 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 .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 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				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15

Part III Summary

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

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

▶ Go to 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 Note 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). See the separate instructions.		(h) Gain or (loss). 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.
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C 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.

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

Your social security number

AARON L RHINE

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

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	LEGEND PROPERTY TEAM LLC	P	<input type="checkbox"/>	47-4052900	<input type="checkbox"/>	<input type="checkbox"/>
B	BITESIZE LLC	P	<input type="checkbox"/>	47-2026890	<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 from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A		3,239.		
B	0.			
C				
D				
29a Totals				
b Totals	0.	3,239.		
30	Add columns (h) and (k) of line 29a.			30
31	Add columns (g), (i), and (j) of line 29b.			31 (3,239.)
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 -3,239.

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 17, or Form 1040NR, line 18	41	-3,239.
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	

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2018
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

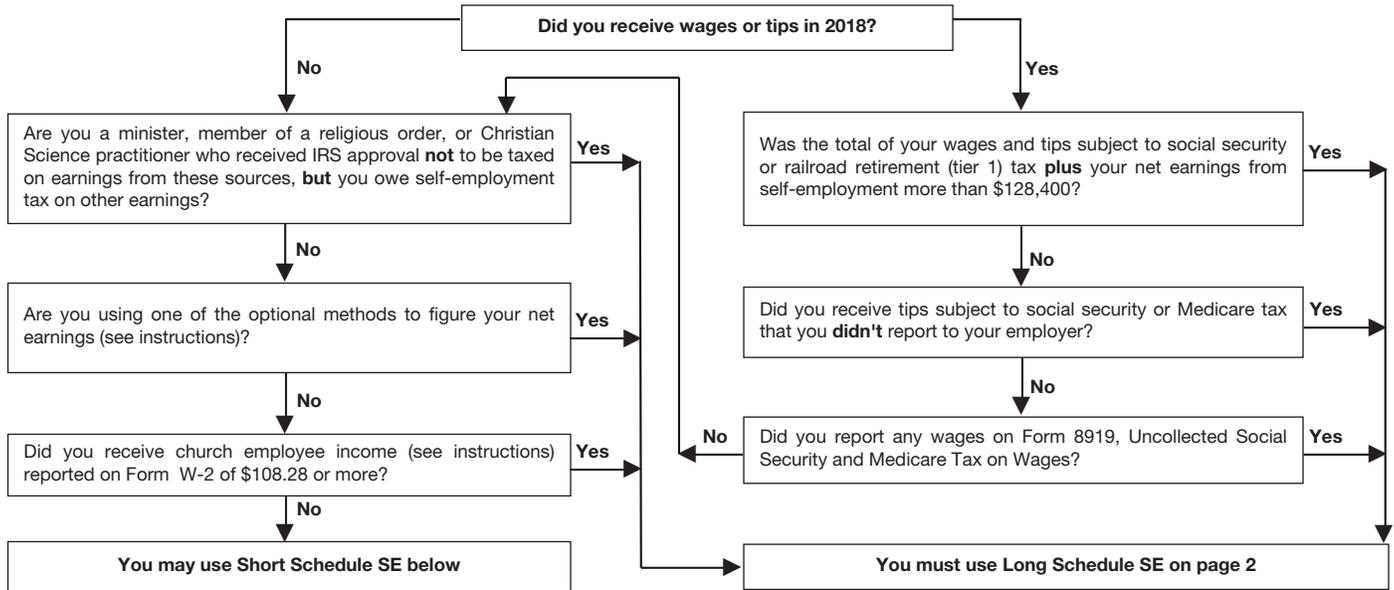
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)
AARON L RHINE

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.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()
2	Net profit or (loss) from Schedule C, line 31; 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	2	26,608.
3	Combine lines 1a, 1b, and 2	3	26,608.
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b. ▶	4	24,572.
5	Self-employment tax. 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 Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 • 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 Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 . . .	5	3,760.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27 . . .	6	1,880.

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to www.irs.gov/Form8880 for the latest information.

2018
Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

AARON L RHINE

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).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. Do not include rollover contributions	5,500.	
2 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)		
3 Add lines 1 and 2	5,500.	
4 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		
5 Subtract line 4 from line 3. If zero or less, enter -0-	5,500.	
6 In each column, enter the smaller of line 5 or \$2,000	2,000.	
7 Add the amounts on line 6. If zero, stop ; you can't take this credit		2,000.
8 Enter the amount from Form 1040, line 7* or Form 1040NR, line 36	21,529.	
9 Enter the applicable decimal amount shown below.		

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)
Enter on line 9—				
---	\$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.

10 Multiply line 7 by line 9	200.
11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	953.
12 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	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

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
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	0.
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b (2,986.)
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c (8,202.)
d Combine lines 3a, 3b, and 3c	3d	-11,188.

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 If line 4 is a loss and: <ul style="list-style-type: none"> • 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. 	4	-11,188.
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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	0.
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	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
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.
Total	▶	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
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		

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.	Your first name	Your last name	Y/N
507133981	AARON	RHINE	Y
Spouse's Soc. Sec. No.	Spouse's first name	Spouse's last name	

If deceased, complete page 3, Part 1	Address	Telephone number
	44 W BROADWAY APT 2108	
	City	State ZIP+4 Foreign country (if not U.S.)
	SALT LAKE CITY	UT 84101

1 Filing Status - enter code 1 = Single • <u>1</u> 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er) <small>If using code 2 or 3, enter spouse's name and SSN above</small>	• 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. <table border="0" style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%; text-align: center;">Yourself</td> <td style="width: 20%; text-align: center;">Spouse</td> </tr> <tr> <td></td> <td style="text-align: center;">•</td> <td style="text-align: center;">•</td> </tr> </table> See instructions for code letters or go to incometax.utah.gov/elect . If no contribution, enter N .		Yourself	Spouse		•	•
	Yourself	Spouse						
	•	•						

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 1040, Schedule 1, line 10 (if any)	• 7	0
8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	
9 Utah taxable income (loss) - subtract the sum of lines 7 and 8 from line 6	• 9	21529
10 Utah tax - 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 Schedule A, line 5a (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: \$14,256 (if single or married filing separately); \$21,384 (if head of household); or \$28,512 (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 Utah income tax - 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

Utah Individual Income Tax Return (continued)

INTUIT

**TC-40
2018**

Pg. 2

40802 SSN 507133981

Last name RHINE

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) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 37	• 25	441
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	Total tax, use tax and additions to tax (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	TAX DUE - subtract line 39 from line 32 (not less than zero)	• 40	
41	Penalty and interest (see instructions)	41	
42	TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41	• 42	
43	REFUND - subtract line 32 from line 39 (not less than zero)	• 43	3559
44	Voluntary subtractions from refund (not greater than line 43) Enter the total from page 3, Part 5	• 44	
45	DIRECT DEPOSIT YOUR REMAINING REFUND - provide account information (see instructions for foreign accounts)	checking	savings
	• Routing number	• Account number	Account type: •

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 PTIN P00447558
	Firm's name and address ORACLE ADVISORY SERVICES LLC 45 W34TH STREET SUITE 911-912 NEW YORK NY 10001	Preparer's telephone number 2128569594	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.