

**U.S. Individual Income Tax Return**

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial <b>DOUGLAS C.</b>		Last name <b>EMHOFF</b>	Your social security number
If joint return, spouse's first name and middle initial <b>KAMALA D.</b>		Last name <b>HARRIS</b>	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.		State	ZIP code
Foreign country name		Foreign province/state/county	Foreign postal code

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

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

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent

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

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

**Dependents** (see instructions):

If more than four dependents, see instr. and check here ▶	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions)	
					Child tax credit	Credit for other dependents

<p><b>Attach</b> Sch. B if required.</p> <p><b>Standard Deduction for -</b></p> <ul style="list-style-type: none"> <li>Single or Married filing separately, \$12,400</li> <li>Married filing jointly or Qualifying widow(er), \$24,800</li> <li>Head of household, \$18,650</li> <li>If you checked any box under Standard Deduction, see instructions.</li> </ul>	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2	<b>STMT 1</b>	<b>1</b>	<b>156,308.</b>
	<b>2a</b> Tax-exempt interest	<b>2a</b>	<b>2b</b> Taxable interest	<b>2b</b> 8,408.
	<b>3a</b> Qualified dividends	<b>3a</b>	<b>3b</b> Ordinary dividends	<b>3b</b>
	<b>4a</b> IRA distributions	<b>4a</b>	<b>4b</b> Taxable amount	<b>4b</b>
	<b>5a</b> Pensions and annuities	<b>5a</b>	<b>5b</b> Taxable amount	<b>5b</b>
	<b>6a</b> Social security benefits	<b>6a</b>	<b>6b</b> Taxable amount	<b>6b</b>
	<b>7</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶		<b>7</b>	<b>-218.</b>
	<b>8</b> Other income from Schedule 1, line 9		<b>8</b>	<b>1,695,300.</b>
	<b>9</b> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>		<b>9</b>	<b>1,859,798.</b>
	<b>10</b> Adjustments to income:			
	<b>a</b> From Schedule 1, line 22	<b>10a</b> 164,573.		
	<b>b</b> Charitable contributions if you take the standard deduction. See instr.	<b>10b</b>		
	<b>c</b> Add lines 10a and 10b. These are your <b>total adjustments to income</b>		<b>10c</b>	<b>164,573.</b>
	<b>11</b> Subtract line 10c from line 9. This is your <b>adjusted gross income</b>		<b>11</b>	<b>1,695,225.</b>
	<b>12</b> <b>Standard deduction or itemized deductions</b> (from Schedule A)		<b>12</b>	<b>65,641.</b>
<b>13</b> Qualified business income deduction. Attach Form 8995 or Form 8995-A		<b>13</b>		
<b>14</b> Add lines 12 and 13		<b>14</b>	<b>65,641.</b>	
<b>15</b> <b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-		<b>15</b>	<b>1,629,584.</b>	

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

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	540,095.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	540,095.
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	257.
21	Add lines 19 and 20	21	257.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	539,838.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	82,055.
24	Add lines 22 and 23. This is your total tax	24	621,893.
25	Federal income tax withheld from:		
a	Form(s) W-2 SEE STATEMENT 2	25a	22,404.
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	22,404.
26	2020 estimated tax payments and amount applied from 2019 return STATEMENT 3	26	565,000.
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	587,404.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit?	b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
See instructions.	d Account number		
	36 Amount of line 34 you want applied to your 2021 estimated tax	36	
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe now	37	34,489.
	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
For details on how to pay, see instructions.	38 Estimated tax penalty (see instructions)	38	0.

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

**Third Party Designee**

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

Designee's name **MICHAEL SOBELMAN** Phone no. Personal identification number (PIN)

**Sign Here**

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

Your signature: *[Signature]* Date: 5/19/21 Your occupation: ATTORNEY

Spouse's signature, if a joint return, both must sign: *[Signature]* Date: 5-13-21 Spouse's occupation: VICE PRESIDENT

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Preparer's name: MICHAEL SOBELMAN Preparer's signature: Date: PTIN: Check if:  Self-employed

Firm's name: BAKER TILLY US, LLP Firm's address: Phone no. Firm's EIN

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

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

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

Your social security number

**Part I Additional Income**

	STMT 4	STMT 6		
1	Taxable refunds, credits, or offsets of state and local income taxes		1	0.
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions) ▶			
3	Business income or (loss). Attach Schedule C		3	293,902.
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	1,401,398.
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income. List type and amount ▶		8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		9	1,695,300.

**Part II Adjustments to Income**

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	31,705.
15	Self-employed SEP, SIMPLE, and qualified plans	15	123,094.
16	Self-employed health insurance deduction	16	9,774.
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	164,573.

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

Schedule 1 (Form 1040) 2020

**SCHEDULE 2**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

Your social security number

<b>Part I Tax</b>			
1	Alternative minimum tax. Attach Form 6251 .....	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962 .....	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 .....	3	0.

<b>Part II Other Taxes</b>			
4	Self-employment tax. Attach Schedule SE .....	4	63,409.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 .....	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required .....	6	
7a	Household employment taxes. Attach Schedule H .....	7a	4,754.
7b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required .....	7b	
8	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) <b>SEE STATEMENT 7</b> .....	8	13,892.
9	Section 965 net tax liability installment from Form 965-A .....	9	
10	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b .....	10	82,055.

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

Schedule 2 (Form 1040) 2020

**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR  
**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

Your social security number

**Part I Nonrefundable Credits**

1	Foreign tax credit. Attach Form 1116 if required	1	16.
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input checked="" type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6	241.
7	Add lines 1 through 6. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	7	257.

**Part II Other Payments and Refundable Credits**

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

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

Schedule 3 (Form 1040) 2020

# 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, 1040-SR, 1040-NR, or 1041.

Name(s) shown on tax return

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

Identifying number

## Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 4 or 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 unless box E in Part II applies, then 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 **don't file Form 2210.**

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

**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.**

### Part I Required Annual Payment

1	Enter your 2020 tax after credits from Form 1040, 1040-SR, or 1040-NR, line 22. (See the instructions if not filing Form 1040.)	1	539,838.
2	Other taxes, including the portion of 2020 self-employment tax to which the estimated tax requirement applies and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	82,055.
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	621,893.
5	Multiply line 4 by 90% (0.90)	5	559,704.
6	Withholding taxes. <b>Don't</b> include estimated tax payments. See instructions	6	22,404.
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	599,489.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	1,304,191.
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	559,704.

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. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- 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 2019 or 2020, 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).

**Part IV Regular Method** (See the instructions if you're filing Form 1040-NR.)

**Section A - Figure Your Underpayment**

(Calendar year filers skip column (b); fiscal year filers, see instructions.)

		Payment Due Dates			
		(a) 7/15/20	(b)	(c) 9/15/20	(d) 1/15/21
<b>18 Required installments.</b> If box C in Part II applies, combine the Schedule AI, line 27, columns (a) and (b) amounts and enter the result here in column (a), then enter the Schedule AI, line 27, columns (c) and (d) amounts in the corresponding columns (c) and (d) here. Otherwise, calendar year filers, enter the following percentages of Form 2210, line 9, as follows: 50% (0.50) in column (a) and 25% (0.25) in columns (c) and (d) (skip column (b) entirely). For fiscal year filers, see instructions	18	36,809.		136,895.	386,000.
<b>19 Estimated tax paid and tax withheld</b> (see the instructions). For column (a) only, also enter the amount from line 19 on line 23, column (a). If line 19 is equal to or more than line 18 for all payment periods, stop here; you don't owe a penalty. <b>Don't file Form 2210 unless you checked a box in Part II</b>	19	81,202.		170,601.	335,601.

Complete lines 20 through 26 of one column before going to line 20 of the next column.

<b>20</b> Enter the amount, if any, from line 26 in the previous column	20		44,393.	44,393.	78,099.
<b>21</b> Add lines 19 and 20	21		44,393.	214,994.	413,700.
<b>22</b> Add the amounts on lines 24 and 25 in the previous column	22				
<b>23</b> Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	81,202.	44,393.	214,994.	413,700.
<b>24</b> If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		0.	0.	
<b>25 Underpayment.</b> If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26	25				
<b>26</b> Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26	44,393.	44,393.	78,099.	

**Section B - Figure the Penalty** (Use the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty in the instructions.)

<b>27 Penalty.</b> Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 38; or Form 1041, line 27. <b>Don't file Form 2210 unless you checked a box in Part II</b>	27	0.
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**Schedule AI - Annualized Income Installment Method** (See the instructions.)

Estates and trusts, <b>don't</b> use the period ending dates shown to the right. Instead, use the following: 2/29/20, 4/30/20, 7/31/20, and 11/30/20.	(a) 1/1/20 - 3/31/20	(b) 1/1/20 - 5/31/20	(c) 1/1/20 - 8/31/20	(d) 1/1/20 - 12/31/20
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**Part I Annualized Income Installments**

1 Enter your adjusted gross income for each period. See instructions. (Estates and trusts, enter your taxable income without your exemption for each period.)	1	-354,573.	-262,334.	473,296.	1,695,225.
2 Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3	-1418292.	-629,602.	709,944.	1,695,225.
4 If you itemize, enter itemized deductions for the period shown in each column. All others, enter -0-, and skip to line 7. <b>Exception:</b> Estates and trusts, skip to line 9	4	16,410.	27,350.	43,760.	65,641.
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5	6	65,640.	65,640.	65,640.	65,641.
7 In each column, enter the full amount of your standard deduction from Form 1040 or 1040-SR, line 12. (Form 1040-NR filers, enter -0-. <b>Exception:</b> Indian students and business apprentices, see instructions.)	7	24,800.	24,800.	24,800.	24,800.
8 Enter the <b>larger</b> of line 6 or line 7	8	65,640.	65,640.	65,640.	65,641.
9 Deduction for qualified business income. <b>Estates and trusts:</b> Subtract this amount from the amount on line 3, skip line 10, and enter the result on line 11	9	0.	0.	0.	0.
10 Add lines 8 and 9	10	65,640.	65,640.	65,640.	65,641.
11 Subtract line 10 from line 3	11	-1483932.	-695,242.	644,304.	1,629,584.
12 Form 1040, 1040-SR, or 1040-NR filers, enter -0- in each column. (Estates and trusts, see instructions.)	12	0.	0.	0.	0.
13 Subtract line 12 from line 11. If zero or less, enter -0-	13	0.	0.	644,304.	1,629,584.
14 Figure your tax on the amount on line 13. See instructions	14	0.	0.	175,541.	540,095.
15 Self-employment tax from line 36 (complete Part II below)	15	63,409.	63,409.	63,409.	63,409.
16 Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax. See inst.	16	18,646.	18,646.	18,646.	18,646.
17 Total tax. Add lines 14, 15, and 16	17	82,055.	82,055.	257,596.	622,150.
18 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3. See instructions	18	257.	257.	257.	257.
19 Subtract line 18 from line 17. If zero or less, enter -0-	19	81,798.	81,798.	257,339.	621,893.
20 Applicable percentage	20	22.5%	45%	67.5%	90%
21 Multiply line 19 by line 20	21	18,405.	36,809.	173,704.	559,704.

Complete lines 22-27 of one column before going to line 22 of the next column.

22 Enter the total of the amounts in all previous columns of line 27	22		18,405.	36,809.	173,704.
23 Subtract line 22 from line 21. If zero or less, enter -0-	23	18,405.	18,404.	136,895.	386,000.
24 Enter 25% (0.25) of line 9 on page 1 of Form 2210 in each column	24	139,926.	139,926.	139,926.	139,926.
25 Subtract line 27 of the previous column from line 25 of that column	25		121,521.	243,043.	246,074.
26 Add lines 24 and 25	26	139,926.	261,447.	382,969.	386,000.
27 Enter the <b>smaller</b> of line 23 or line 26 here and on Form 2210, Part IV, line 18	27	18,405.	18,404.	136,895.	386,000.

**Part II Annualized Self-Employment Tax** (Form 1040, 1040-SR, or 1040-NR filers only)

28 Net earnings from self-employment for the period (see instructions)	28				
29 Prorated social security tax limit	29	\$34,425	\$57,375	\$91,800	\$137,700
30 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. <b>Exception:</b> If you filed Form 4137 or Form 8919, see instructions	30				
31 Subtract line 30 from line 29. If zero or less, enter -0-	31				
32 Annualization amounts	32				
33 Multiply line 32 by the <b>smaller</b> of line 28 or line 31	33				
34 Annualization amounts	34	0.116	0.0696	0.0435	0.029
35 Multiply line 28 by line 34	35				
36 Add lines 33 and 35. Enter here and on line 15 above	36				



**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
▶ Attach to Form 1040 or 1040-SR.

**2020**  
Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

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

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

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions) .....	1		
	2	Enter amount from Form 1040 or 1040-SR, line 11 ..... <b>2</b>	2		
	3	Multiply line 2 by 7.5% (0.075) .....	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....	4			
<b>Taxes You Paid</b>	5	State and local taxes.			
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <b>SEE STATEMENT 8</b> ▶ <input type="checkbox"/>	5a	221,428.	
	b	State and local real estate taxes (see instructions) <b>SEE STATEMENT 10</b>	5b	58,993.	
	c	State and local personal property taxes .....	5c		
	d	Add lines 5a through 5c .....	5d	280,421.	
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....	5e	10,000.	
	6	Other taxes. List type and amount ▶ .....	6		
7	Add lines 5e and 6 .....	7		10,000.	
<b>Interest You Paid</b> <small>Caution: Your mortgage interest deduction may be limited (see instructions).</small>	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box .....			
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited .....	8a	28,635.	
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ .....	8b		
	c	Points not reported to you on Form 1098. See instructions for special rules .....	8c		
	d	Mortgage insurance premiums (see instructions) .....	8d		
	e	Add lines 8a through 8d .....	8e	28,635.	
9	Investment interest. Attach Form 4952 if required. See instructions .....	9			
10	Add lines 8e and 9 .....	10		28,635.	
<b>Gifts to Charity</b> <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions ..... <b>4,871.</b>	11	27,006.	STMT 9
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 .....	12		
	13	Carryover from prior year .....	13		
	14	Add lines 11 through 13 .....	14		
<b>Casualty and Theft Losses</b>	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions .....	15		
<b>Other Itemized Deductions</b>	16	Other - from list in instructions. List type and amount ▶ .....	16		
<b>Total Itemized Deductions</b>	17	Add the amounts in the far right column for lines 4 through 15. Also, enter this amount on Form 1040 or 1040-SR, line 12 .....	17		65,641.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box .....			<input type="checkbox"/>

**SCHEDULE B**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

**Interest and Ordinary Dividends**

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

▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **08**

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part I**

**Interest**

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

WELLS FARGO 0247

WELLS FARGO 6172

WELLS FARGO 7248

FROM K-1 - DLA PIPER LLP

**Amount**

179.

14.

6,477.

1,738.

1

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1

2

8,408.

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶

4

8,408.

**Note:** If line 4 is over \$1,500, you must complete Part III.

**Amount**

**Part II**

**Ordinary Dividends**

5 List name of payer ▶

5

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶

6

**Note:** If line 6 is over \$1,500, you must complete Part III.

**Part III**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

**Foreign Accounts and Trusts**

7a At any time during 2020, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

X

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

**Caution:** If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions. 027501 11-05-20

8 During 2020, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

X

**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, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**KAMALA D. HARRIS**

**A** Principal business or profession, including product or service (see instructions)

**WRITER**

**B** Enter code from instructions

**711510**

**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.)

City, town or post office, state, and ZIP code

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify)

**G** Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses  Yes  No

**H** If you started or acquired this business during 2020, check here  Yes  No

**I** Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions  Yes  No

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

**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>346,169.</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>346,169.</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>346,169.</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>346,169.</b>

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

<b>8</b> Advertising	<b>8</b>		<b>16</b> Office expense	<b>18</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>52,267.</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>15</b> Insurance (other than health)	<b>15</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>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</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>52,267.</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>293,902.</b>	<b>27 a</b> Other expenses (from line 48)	<b>27a</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> Reserved for future use	<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 3</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>293,902.</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 3</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.		

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2020

**SCHEDULE D**

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

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

▶ 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

**2020**

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**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				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<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>SEE STATEMENT 11</b>				<b>5</b> 149.
<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</b> <b>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 page 2				<b>7</b> 149.

**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>SEE STATEMENT 12</b>				<b>12</b> <367.>
<b>13</b> Capital gain distributions				<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</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				<b>15</b> <367.>

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

Schedule D (Form 1040) 2020

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result .....</p>	<b>16</b>	<218.>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. 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 Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><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 .....</p>	<b>18</b>	
<p><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 .....</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><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.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <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> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( 218.)
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

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

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section  Yes  No

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	DLA PIPER LLP	P				
B	VENABLE LLP	P				
C						
D						

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				1,219,771.
B				181,627.
C				
D				
29a Totals				1,401,398.
b Totals				
30 Add columns (h) and (k) of line 29a				30 1,401,398.
31 Add columns (g), (i), and (j) of line 29b				31 ( )
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32 1,401,398.

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

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

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

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

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

**Part V Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	1,401,398.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

**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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)  
**DOUGLAS C. EMHOFF**

Social security number of person  
with self-employment income ▶

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

**1a** Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A  
If you received social security retirement or disability benefits, enter the amount of Conservation Reserve

**b** Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

**2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A  
(other than farming). See instructions for other income to report or if you are a minister or member  
of a religious order **SEE STATEMENT 13**

**3** Combine lines 1a, 1b, and 2

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue ▶

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

**6** Add lines 4c and 5b

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11

8a

**b** Unreported tips subject to social security tax from Form 4137, line 10

8b

**c** Wages subject to social security tax from Form 8919, line 10

8c

**d** Add lines 8a, 8b, and 8c

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

**11** Multiply line 6 by 2.9% (0.029)

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4**

**13 Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14**

13

27,769.

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> wasn't more than \$8,460, or (b) your net farm profits<sup>2</sup> were less than \$6,107.

**14** Maximum income for optional methods

**15** Enter the **smaller** of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) or \$5,640. Also, include this amount on line 4b above

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$6,107 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14

**17** Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Part III Maximum Deferral of Self-Employment Tax Payments**

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

**18** Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 ..... **18**

**19** If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 ..... **19**

**20** Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 ..... **20**

**21** Combine lines 19 and 20 ..... **21**

If line 5b is zero, skip line 22 and enter -0- on line 23.

**22** Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 ..... **22**

**23** Multiply line 22 by 92.35% (0.9235) ..... **23**

**24** Add lines 21 and 23 ..... **24**

**25** Enter the smaller of line 9 or line 24 ..... **25**

**26** Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) ..... **26**



**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, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)  
**KAMALA D. HARRIS**

Social security number of person  
with self-employment income ▶

**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

<b>1a</b> Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A If you received social security retirement or disability benefits, enter the amount of Conservation Reserve	<b>1a</b>	
<b>b</b> Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	<b>1b</b>	

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

<b>2</b> Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order <b>SEE STATEMENT 14</b>	<b>2</b>	293,902.
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<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	293,902.
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<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions	<b>4a</b>	271,418.
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<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>	
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<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you don't owe self-employment tax. <b>Exception:</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ▶	<b>4c</b>	271,418.
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<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income	<b>5a</b>	
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<b>b</b> Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	<b>5b</b>	
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<b>6</b> Add lines 4c and 5b	<b>6</b>	271,418.
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<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020	<b>7</b>	137,700
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<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	137,700.
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<b>b</b> Unreported tips subject to social security tax from Form 4137, line 10	<b>8b</b>	
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<b>c</b> Wages subject to social security tax from Form 8919, line 10	<b>8c</b>	
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<b>d</b> Add lines 8a, 8b, and 8c	<b>8d</b>	
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<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	<b>9</b>	
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<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (0.124)	<b>10</b>	
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<b>11</b> Multiply line 6 by 2.9% (0.029)	<b>11</b>	7,871.
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<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Schedule 2 (Form 1040), line 4</b>	<b>12</b>	7,871.
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<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (0.50). Enter here and on <b>Schedule 1 (Form 1040), line 14</b>	<b>13</b>	3,936.
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**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> wasn't more than \$8,460, or (b) your net farm profits<sup>2</sup> were less than \$6,107.

<b>14</b> Maximum income for optional methods	<b>14</b>	5,640
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<b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$5,640. Also, include this amount on line 4b above	<b>15</b>	
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**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$6,107 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

<b>16</b> Subtract line 15 from line 14	<b>16</b>	
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<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	<b>17</b>	
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<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

**Part III Maximum Deferral of Self-Employment Tax Payments**

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

<b>18</b> Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 .....	<b>18</b>	
<b>19</b> If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 .....	<b>19</b>	
<b>20</b> Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 .....	<b>20</b>	
<b>21</b> Combine lines 19 and 20 .....	<b>21</b>	
If line 5b is zero, skip line 22 and enter -0- on line 23.		
<b>22</b> Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 .....	<b>22</b>	
<b>23</b> Multiply line 22 by 92.35% (0.9235) .....	<b>23</b>	
<b>24</b> Add lines 21 and 23 .....	<b>24</b>	
<b>25</b> Enter the smaller of line 9 or line 24 .....	<b>25</b>	
<b>26</b> Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) .....	<b>26</b>	

# Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.  
 ▶ Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

Name **DOUGLAS C. EMHOFF & KAMALA D. HARRIS** Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Section 951A category income    c  Passive category income    e  Section 901(j) income    g  Lump-sum distributions  
 b  Foreign branch category income    d  General category income    f  Certain income re-sourced by treaty

h Resident of (name of country) ▶ **UNITED STATES**

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession</b> ▶ <b>OTHER COUNTRIES</b>				
<b>1a</b> Gross income from sources within country shown above and of the type checked above:	862.			<b>1a</b> 862.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) <b>SEE STATEMENT 15</b>	765.			
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction	10,000.			
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b	10,000.			
<b>d</b> Gross foreign source income	862.			
<b>e</b> Gross income from all sources	3,147,363.			
<b>f</b> Divide line 3d by line 3e	.000273880			
<b>g</b> Multiply line 3c by line 3f	3.			
<b>4</b> Pro rata share of interest expense:				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5	768.			<b>6</b> 768.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				<b>7</b> 94.

**Part II Foreign Taxes Paid or Accrued**

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued						(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))		
		In foreign currency			In U.S. dollars						
		Taxes withheld at source on:			Taxes withheld at source on:						
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest		
<b>A</b>										1,167.	1,167.
<b>B</b>											
<b>C</b>											
<b>8</b> Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶											<b>8</b> 1,167.

LHA For Paperwork Reduction Act Notice, see instructions.

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	<b>9</b>	1,167.	
<b>10</b> Carryback or carryover (attach detailed computation) (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	<b>10</b>		
<b>11</b> Add lines 9 and 10	<b>11</b>	1,167.	
<b>12</b> Reduction in foreign taxes	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	<b>14</b>		1,167.
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	<b>15</b>	94.	
<b>16</b> Adjustments to line 15	<b>16</b>	-47.	
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	<b>17</b>	47.	
<b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	<b>18</b>	1,629,584.	
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	<b>19</b>		.00003
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040 or 1040-SR, line 16, and Schedule 2 (Form 1040), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, line 16 and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16 <b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), see instructions.	<b>20</b>		540,095.
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit)	<b>21</b>		16.
<b>22</b> Increase in limitation (section 960(c))	<b>22</b>		
<b>23</b> Add lines 21 and 22	<b>23</b>		16.
<b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	<b>24</b>		16.

**Part IV Summary of Credits From Separate Parts III**

<b>25</b> Credit for taxes on section 951A category income	<b>25</b>		
<b>26</b> Credit for taxes on foreign branch category income	<b>26</b>		
<b>27</b> Credit for taxes on passive category income	<b>27</b>		
<b>28</b> Credit for taxes on general category income	<b>28</b>		
<b>29</b> Credit for taxes on section 901(j) income	<b>29</b>		
<b>30</b> Credit for taxes on certain income re-sourced by treaty	<b>30</b>		
<b>31</b> Credit for taxes on lump-sum distributions	<b>31</b>		
<b>32</b> Add lines 25 through 31	<b>32</b>		
<b>33</b> Enter the <b>smaller</b> of line 20 or line 32	<b>33</b>		16.
<b>34</b> Reduction of credit for international boycott operations	<b>34</b>		
<b>35</b> Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	<b>35</b>		16.

# General Business Credit

► Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Identifying number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**

(See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	241.
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2020. See instructions	3	
4	Carryforward of general business credit to 2020. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
	Check this box if the carryforward was changed or revised from the original reported amount		<input type="checkbox"/>
5	Carryback of general business credit from 2021. Enter the amount from line 2 of Part III with box D checked	5	
6	Add lines 1, 3, 4, and 5	6	241.

**Part II Allowable Credit**

Regular tax before credits:			
•	Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2	}	7
•	Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return		
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return		
8	Alternative minimum tax:		
•	Individuals. Enter the amount from Form 6251, line 11	}	8
•	Corporations. Enter -0-		
•	Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54		
9	Add lines 7 and 8	9	540,095.
10a	Foreign tax credit	10a	16.
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	16.
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	540,079.
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	12	540,079.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	128,770.
14	Tentative minimum tax:		
•	Individuals. Enter the amount from Form 6251, line 9	}	14
•	Corporations. Enter -0-		
•	Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52		
15	Enter the greater of line 13 or line 14	15	455,144.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	84,935.
17	Enter the <b>smaller</b> of line 6 or line 16	17	241.
<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.			

LHA For Paperwork Reduction Act Notice, see separate instructions.

**Part II Allowable Credit** *(continued)*

**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions .....	18	
19	Enter the greater of line 13 or line 18 .....	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- .....	20	
21	Subtract line 17 from line 20. If zero or less, enter -0- .....	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked .....	22	
23	Passive activity credit from line 3 of all Parts III with box B checked .....	23	
24	Enter the applicable passive activity credit allowed for 2020. See instructions .....	24	
25	Add lines 22 and 24 .....	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 .....	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0- .....	27	411,309.
28	Add lines 17 and 26 .....	28	241.
29	Subtract line 28 from line 27. If zero or less, enter -0- .....	29	411,068.
30	Enter the general business credit from line 5 of all Parts III with box A checked .....	30	
31	Reserved .....	31	
32	Passive activity credits from line 5 of all Parts III with box B checked .....	32	
33	Enter the applicable passive activity credits allowed for 2020. See instructions .....	33	
34	Carryforward of business credit to 2020. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach .....	34	
	Check this box if the carryforward was changed or revised from the original reported amount .....		<input type="checkbox"/>
35	Carryback of business credit from 2021. Enter the amount from line 5 of Part III with box D checked. See instructions .....	35	
36	Add lines 30, 33, 34, and 35 .....	36	
37	Enter the <b>smaller</b> of line 29 or line 36 .....	37	
38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6 .....</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c .....</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b .....</li> </ul>	38	241.

Name(s) shown on return

Identifying number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A  General Business Credit From a Non-Passive Activity
- B  General Business Credit From a Passive Activity
- C  General Business Credit Carryforwards
- D  General Business Credit Carrybacks
- E  Reserved
- F  Reserved
- G  Eligible Small Business Credit Carryforwards
- H  Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

**Note:** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
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1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	
b Reserved	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (Form 8586, Part I only)	1d	
e Disabled access (Form 8826)*	1e	
f Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	
k Employer-provided child care facilities and services (Form 8882)*	1k	241.
l Biodiesel and renewable diesel fuels (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (carryforward only)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon oxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	241.
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586, Part II)	4d	
e Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	241.

\* See instructions for limitation on this credit.

**Alternative Minimum Tax - Individuals**

Department of the Treasury  
Internal Revenue Service (99)

▶ Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

**2020**  
Attachment  
Sequence No. **32**

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

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

Your social security number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part I Alternative Minimum Taxable Income**

<b>1</b>	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract lines 12 and 13 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	<b>1,629,584.</b>
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	<b>2a</b>	<b>10,000.</b>
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8	<b>2b</b>	
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8. Enter as a positive amount	<b>2e</b>	
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) <b>STMT 16</b>	<b>2l</b>	<b>115.</b>
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>	
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$745,200, see instructions.)	<b>4</b>	<b>1,639,699.</b>

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption. <table border="0"> <tr> <td><b>IF your filing status is ...</b></td> <td><b>AND line 4 is not over ...</b></td> <td><b>THEN enter on line 5 ...</b></td> <td></td> </tr> <tr> <td>Single or head of household</td> <td>\$518,400</td> <td>\$72,900</td> <td rowspan="3">}</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>1,036,800</td> <td>113,400</td> </tr> <tr> <td>Married filing separately</td> <td>518,400</td> <td>56,700</td> </tr> </table> <p>If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.</p>	<b>IF your filing status is ...</b>	<b>AND line 4 is not over ...</b>	<b>THEN enter on line 5 ...</b>		Single or head of household	\$518,400	\$72,900	}	Married filing jointly or qualifying widow(er)	1,036,800	113,400	Married filing separately	518,400	56,700	<b>5</b>	<b>0.</b>
<b>IF your filing status is ...</b>	<b>AND line 4 is not over ...</b>	<b>THEN enter on line 5 ...</b>															
Single or head of household	\$518,400	\$72,900	}														
Married filing jointly or qualifying widow(er)	1,036,800	113,400															
Married filing separately	518,400	56,700															
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	<b>6</b>	<b>1,639,699.</b>														
<b>7</b>	<ul style="list-style-type: none"> <li>If you are filing Form 2555, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here.</li> <li><b>All others:</b> If line 6 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result</li> </ul>	<b>7</b>	<b>455,158.</b>														
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	<b>14.</b>														
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	<b>455,144.</b>														
<b>10</b>	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line (see instructions)	<b>10</b>	<b>540,079.</b>														
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	<b>11</b>	<b>0.</b>														



**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12	Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12
13	Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13
14	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	14
15	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15
16	Enter the <b>smaller</b> of line 12 or line 15	16
17	Subtract line 16 from line 12	17
18	If line 17 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result	18
19	Enter: <ul style="list-style-type: none"> <li>• \$80,000 if married filing jointly or qualifying widow(er),</li> <li>• \$40,000 if single or married filing separately, or</li> <li>• \$53,600 if head of household.</li> </ul>	19
20	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20
21	Subtract line 20 from line 19. If zero or less, enter -0-	21
22	Enter the <b>smaller</b> of line 12 or line 13	22
23	Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0%	23
24	Subtract line 23 from line 22	24
25	Enter: <ul style="list-style-type: none"> <li>• \$441,450 if single</li> <li>• \$248,300 if married filing separately</li> <li>• \$496,600 if married filing jointly or qualifying widow(er)</li> <li>• \$469,050 if head of household</li> </ul>	25
26	Enter the amount from line 21	26
27	Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27
28	Add line 26 and line 27	28
29	Subtract line 28 from line 25. If zero or less, enter -0-	29
30	Enter the smaller of line 24 or line 29	30
31	Multiply line 30 by 15% (0.15)	31
32	Add lines 23 and 30 <b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>	32
33	Subtract line 32 from line 22	33
34	Multiply line 33 by 20% (0.20) <b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>	34
35	Add lines 17, 32, and 33	35
36	Subtract line 35 from line 12	36
37	Multiply line 36 by 25% (0.25)	37
38	Add lines 18, 31, 34, and 37	38
39	If line 12 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result	39
40	Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40

**ALTERNATIVE MINIMUM TAX  
Foreign Tax Credit**

OMB No. 1545-0121

Form **1116**

Department of the Treasury  
Internal Revenue Service (99)

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

▶ Go to [www.irs.gov/Form1116](http://www.irs.gov/Form1116) for instructions and the latest information.

**2020**

Attachment  
Sequence No. **19**

Name **DOUGLAS C. EMHOFF & KAMALA D. HARRIS** Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Section 951A category income    c  Passive category income    e  Section 901(j) income    g  Lump-sum distributions  
b  Foreign branch category income    d  General category income    f  Certain income re-sourced by treaty

h Resident of (name of country) ▶ **UNITED STATES**

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession</b> ▶ <b>OTHER COUNTRIES</b>				
<b>1a</b> Gross income from sources within country shown above and of the type checked above:	862.			<b>1a</b> 862.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement)	765.			
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction				
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b				
<b>d</b> Gross foreign source income	862.			
<b>e</b> Gross income from all sources	3,147,363.			
<b>f</b> Divide line 3d by line 3e	.000273880			
<b>g</b> Multiply line 3c by line 3f				
<b>4</b> Pro rata share of interest expense:				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5	765.			<b>6</b> 765.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				<b>7</b> 97.

**Part II Foreign Taxes Paid or Accrued**

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued						(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		In foreign currency			In U.S. dollars				
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends		
A								1,167.	1,167.
B									
C									

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶ **8** 1,167.

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2020)

**ALTERNATIVE MINIMUM TAX**

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	1,167.	<b>9</b>
<b>10</b> Carryback or carryover (attach detailed computation) (If your income was section 951A category income (box a above Part I), leave line 10 blank.)		<b>10</b>
<b>11</b> Add lines 9 and 10	1,167.	<b>11</b>
<b>12</b> Reduction in foreign taxes		<b>12</b>
<b>13</b> Taxes reclassified under high tax kickout		<b>13</b>
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	1,167.	<b>14</b>
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	97.	<b>15</b>
<b>16</b> Adjustments to line 15	-49.	<b>16</b>
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	48.	<b>17</b>
<b>18</b> <b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	1,639,699.	<b>18</b>
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	.00003	<b>19</b>
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040 or 1040-SR, line 16, and Schedule 2 (Form 1040), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, line 16 and Schedule 2 (Form 1040), line 2. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16 <b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), see instructions.	455,158.	<b>20</b>
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit)	14.	<b>21</b>
<b>22</b> Increase in limitation (section 960(c))		<b>22</b>
<b>23</b> Add lines 21 and 22	14.	<b>23</b>
<b>24</b> Enter the <b>smaller</b> of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV	14.	<b>24</b>

**Part IV Summary of Credits From Separate Parts III**

<b>25</b> Credit for taxes on section 951A category income		<b>25</b>
<b>26</b> Credit for taxes on foreign branch category income		<b>26</b>
<b>27</b> Credit for taxes on passive category income		<b>27</b>
<b>28</b> Credit for taxes on general category income		<b>28</b>
<b>29</b> Credit for taxes on section 901(j) income		<b>29</b>
<b>30</b> Credit for taxes on certain income re-sourced by treaty		<b>30</b>
<b>31</b> Credit for taxes on lump-sum distributions		<b>31</b>
<b>32</b> Add lines 25 through 31		<b>32</b>
<b>33</b> Enter the <b>smaller</b> of line 20 or line 32	14.	<b>33</b>
<b>34</b> Reduction of credit for international boycott operations		<b>34</b>
<b>35</b> Subtract line 34 from line 33. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	14.	<b>35</b>

**SCHEDULE H**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.**  
▶ **Go to [www.irs.gov/ScheduleH](http://www.irs.gov/ScheduleH) for instructions and the latest information.**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **44**

Name of employer  <b>DOUGLAS C. EMHOFF</b>	Social security number
	Employer identification number

Calendar year taxpayers having no household employees in 2020 don't have to complete this form for 2020.

**A** Did you pay **any one** household employee cash wages of \$2,200 or more in 2020? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- Yes.** Skip lines B and C and go to line 1a.  
 **No.** Go to line B.

**B** Did you withhold federal income tax during 2020 for any household employee?

- Yes.** Skip line C and go to line 7.  
 **No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2019 or 2020 to **all** household employees? (**Don't** count cash wages paid in 2019 or 2020 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Don't file this schedule.  
 **Yes.** Skip lines 1a-9 and go to line 10.

**Part I Social Security, Medicare, and Federal Income Taxes**

<b>1 a</b> Total cash wages subject to social security tax .....	<b>1a</b>	30,525.		
<b>b</b> Qualified sick and family wages included on line 1a .....	<b>1b</b>			
<b>2 a</b> Social security tax. Multiply line 1a by 12.4% (0.124) .....	<b>2a</b>			3,785.
<b>b</b> Employer share of social security tax on qualified sick and family leave wages. Multiply line 1b by 6.2% (0.062) .....	<b>2b</b>			
<b>c</b> Total social security tax. Subtract line 2b from line 2a .....	<b>2c</b>			3,785.
<b>3</b> Total cash wages subject to Medicare tax .....	<b>3</b>	30,525.		
<b>4</b> Medicare tax. Multiply line 3 by 2.9% (0.029) .....	<b>4</b>			885.
<b>5</b> Total cash wages subject to Additional Medicare Tax withholding .....	<b>5</b>			
<b>6</b> Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) .....	<b>6</b>			
<b>7</b> Federal income tax withheld, if any .....	<b>7</b>			
<b>8 a</b> Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7 .....	<b>8a</b>			4,670.
<b>b</b> Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 3 .....	<b>8b</b>			
<b>c</b> Total social security, Medicare, and federal income taxes after nonrefundable credit. Subtract line 8b from line 8a .....	<b>8c</b>			4,670.
<b>d</b> Maximum amount of the employer share of social security tax that can be deferred (see instructions) .....	<b>8d</b>			
<b>e</b> Refundable portion of credit for qualified sick and family leave wages from Worksheet 3 .....	<b>8e</b>			
<b>f</b> Qualified sick leave wages .....	<b>8f</b>			
<b>g</b> Qualified health plan expenses allocable to qualified sick leave wages .....	<b>8g</b>			
<b>h</b> Qualified family leave wages .....	<b>8h</b>			
<b>i</b> Qualified health plan expenses allocable to qualified family leave wages .....	<b>8i</b>			
<b>9</b> Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2019 or 2020 to <b>all</b> household employees? ( <b>Don't</b> count cash wages paid in 2019 or 2020 to your spouse, your child under age 21, or your parent.)				
<input type="checkbox"/> <b>No. Stop.</b> Include the amount from line 8c above on Schedule 2 (Form 1040), line 7a. Include the amount, if any, from line 8e on Schedule 3 (Form 1040), line 12b. If you're not required to file Form 1040, see the line 9 instruction				
<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 10.				

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."		X
11 Did you pay all state unemployment contributions for 2020 by April 15, 2021? Fiscal year filers, see instructions	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	X	

**Next:** If you checked the "Yes" box on all the lines above, complete Section A.  
If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

**Section A**

13 Name of the state where you paid unemployment contributions	
14 Contributions paid to your state unemployment fund	14
15 Total cash wages subject to FUTA tax	15
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16

**Section B**

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					
CA	7,000.	01/01/20	12/31/20	.0290	378.	203.	175.	210.
DC	9,000.	01/01/20	12/31/20	.0270	486.	243.	243.	287.
18 Totals						18	418.	497.
19 Add columns (g) and (h) of line 18						19	915.	
20 Total cash wages subject to FUTA tax (see the line 15 instructions)						20	14,000.	
21 Multiply line 20 by 6.0% (0.06)						21	840.	
22 Multiply line 20 by 5.4% (0.054)						22	756.	
23 Enter the smaller of line 19 or line 22 (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)						23	756.	
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25						24	84.	

**Part III Total Household Employment Taxes**

25 Enter the amount from line 8c. If you checked the "Yes" box on line C of page 1, enter -0-	25	4,670.
26 Add line 16 (or line 24) and line 25	26	4,754.

27 Are you required to file Form 1040?

**Yes. Stop.** Include the amount from line 26 above on Schedule 2 (Form 1040), line 7a. Include the amount, if any, from line 8e, on Schedule 3 (Form 1040), line 12b. **Don't** complete Part IV below.

**No.** You may have to complete Part IV. See instructions for details.

**Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.**

Address (number and street) or P.O. box if mail isn't delivered to street address \_\_\_\_\_ Apt., room, or suite no. \_\_\_\_\_

City, town or post office, state, and ZIP code \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Department of the Treasury  
Internal Revenue Service

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

▶ Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

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

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

**DOUGLAS C. EMHOFF**

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions	▶ <input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family	
2	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2	
3	If you were under age 55 at the end of 2020 and, on the first day of <b>every</b> month during 2020, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,550 (\$7,100 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	7,100.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	7,100.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter	6	7,100.
7	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions	7	1,000.
8	Add lines 6 and 7	8	8,100.
9	Employer contributions made to your HSAs for 2020	9	
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	8,100.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12	13	

**Caution:** If line 2 is more than line 13, you may have to pay an additional tax. See instructions.

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2020 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	14b	
c	Subtract line 14b from line 14a	14c	
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	16	
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here ▶ <input type="checkbox"/>		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box	17b	

**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	20	
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box	21	

**Additional Medicare Tax**

**2020**

Attachment Sequence No. 71

Department of the Treasury  
Internal Revenue Service

- ▶ If any line does not apply to you, leave it blank. See separate instructions.
- ▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
- ▶ Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

Name(s) shown on return **DOUGLAS C. EMHOFF & KAMALA D. HARRIS** Your social security number

**Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	165,008.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	165,008.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		0.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		

**Part II Additional Medicare Tax on Self-Employment Income**

8 Self-employment income from Schedule SE (Form 1040), Part I, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	1,597,714.	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	250,000.	
10 Enter the amount from line 4	10	165,008.	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	84,992.	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		1,512,722.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		13,614.

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

**Part IV Total Additional Medicare Tax**

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 8 (check box a) (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		13,614.
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**Part V Withholding Reconciliation**

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	2,393.	
20 Enter the amount from line 1	20	165,008.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	2,393.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		

# Net Investment Income Tax - Individuals, Estates, and Trusts

## 2020

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.**

Attachment  
Sequence No. **72**

Name(s) shown on your tax return **DOUGLAS C. EMHOFF & KAMALA D. HARRIS** Your social security number or EIN

**Part I Investment Income**

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

1 Taxable interest (see instructions) .....			1	8,408.
2 Ordinary dividends (see instructions) .....			2	
3 Annuities (see instructions) .....			3	
4a Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) .....	4a	1,401,398.		
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>STATEMENT 17</b> .....	4b	-1,401,398.		
c Combine lines 4a and 4b .....			4c	0.
5a Net gain or loss from disposition of property (see instructions) .....	5a	-218.		
b Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) .....	5b			
c Adjustment from disposition of partnership interest or S corporation stock (see instructions) .....	5c			
d Combine lines 5a through 5c .....			5d	-218.
6 Adjustments to investment income for certain CFCs and PFICs (see instructions) .....			6	
7 Other modifications to investment income (see instructions) <b>SEE STATEMENT 18</b> .....			7	12.
8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 .....			8	8,202.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a Investment interest expenses (see instructions) .....	9a			
b State, local, and foreign income tax (see instructions) .....	9b	893.		
c Miscellaneous investment expenses (see instructions) .....	9c			
d Add lines 9a, 9b, and 9c .....			9d	893.
10 Additional modifications (see instructions) .....			10	
11 Total deductions and modifications. Add lines 9d and 10 .....			11	893.

**Part III Tax Computation**

12 Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0- .....			12	7,309.
<b>Individuals:</b>				
13 Modified adjusted gross income (see instructions) .....	13	1,695,225.		
14 Threshold based on filing status (see instructions) .....	14	250,000.		
15 Subtract line 14 from line 13. If zero or less, enter -0- .....	15	1,445,225.		
16 Enter the smaller of line 12 or line 15 .....			16	7,309.
17 Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions) .....			17	278.
<b>Estates and Trusts:</b>				
18a Net investment income (line 12 above) .....	18a			
b Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) .....	18b			
c Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- .....	18c			
19a Adjusted gross income (see instructions) .....	19a			
b Highest tax bracket for estates and trusts for the year (see instructions) .....	19b			
c Subtract line 19b from line 19a. If zero or less, enter -0- .....	19c			
20 Enter the smaller of line 18c or line 19c .....			20	
21 Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions) .....			21	

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



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

**2020**

CALIFORNIA

Name(s) **DOUGLAS C. EMHOFF & KAMALA D. HARRIS** Your social security number or EIN

**Part I Investment Income**  Section 6013(g) election  
 Regulations section 1.1411-10(g) election

<b>1</b>	Taxable interest .....	<b>1</b>	8,408.
<b>2</b>	Ordinary dividends .....	<b>2</b>	
<b>3</b>	Annuities from nonqualified plans .....	<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. ....	<b>4a</b>	1,423,170.
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business .....	<b>4b</b>	-1,423,170.
<b>c</b>	Combine lines 4a and 4b .....	<b>4c</b>	0.
<b>5a</b>	Net gain or loss from disposition of property .....	<b>5a</b>	-218.
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax .....	<b>5b</b>	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock .....	<b>5c</b>	
<b>d</b>	Combine lines 5a through 5c .....	<b>5d</b>	-218.
<b>6</b>	Changes in investment income for certain CFCs and PFICs .....	<b>6</b>	
<b>7</b>	Other modifications to investment income .....	<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 .....	<b>8</b>	8,190.

**Part II State Income Tax Pro-ration for 2020 Income Tax Payments**

<b>9</b>	State total income .....	<b>9</b>	1,716,997.
<b>10</b>	State income tax payments for 2020 .....	<b>10</b>	56,662.
<b>11</b>	2020 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10 .....	<b>11</b>	270.

**Part III State Income Tax Pro-ration for 2019 Estimate Payments Made in 2020**

<b>12</b>	State estimate payments for 2019 .....	<b>12</b>	117,000.
<b>13</b>	Percent of state income taxes attributable to investment income for 2019 .....	<b>13</b>	.003950
<b>14</b>	2019 state estimate payments attributable to investment income. Line 12 times line 13 .....	<b>14</b>	462.

**Part IV State Income Tax Pro-ration for Balance of Prior Years Tax Plus Extension Payments Paid in 2020**

<b>15</b>	Balance of prior years tax plus extension payments paid in 2020 .....	<b>15</b>	40,862.
<b>16</b>	Percent of state income taxes attributable to investment income for 2019 .....	<b>16</b>	.003950
<b>17</b>	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16 .....	<b>17</b>	161.

**Part V Reduction of State Tax Deduction**

<b>18</b>	Reduction of state tax deduction .....	<b>18</b>	( )
<b>19</b>	Percent of state income taxes attributable to investment income for 2019 .....	<b>19</b>	
<b>20</b>	Reduction of state tax deduction attributable to investment income. Line 18 times line 19 .....	<b>20</b>	( )

**Part VI Total State Income Tax Payments Attributable to Investment Income**

<b>21</b>	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2 .....	<b>21</b>	893.
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## Form 1116

## U.S. and Foreign Source Income Summary

NAME

DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE
Compensation	156,308.	156,308.	
Dividends/Distributions			
Interest	8,408.	8,408.	
Capital Gains	149.	149.	
Business/Profession	346,169.	346,169.	
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation	SEE STATEMENT 20	2,635,467.	862.
Trust/Estate	AND 21		
Other Income			
Gross Income	<u>3,147,363.</u>	<u>3,146,501.</u>	<u>862.</u>
Less:			
Section 911 Exclusion			
Capital Losses	367.	367.	
Capital Gains Tax Adjustment			
Total Income - Form 1116	<u>3,146,996.</u>	<u>3,146,134.</u>	<u>862.</u>
Deductions:			
Business/Profession Expenses	1,287,198.	1,286,433.	765.
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction	31,705.	31,705.	
Self-employment Health Insurance	9,774.	9,774.	
Keogh Contributions	123,094.	123,094.	
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Charitable Deduction if taking Standard Deduction			
Other Adjustments			
Capital Gains Tax Adjustment			
Total Deductions	<u>1,451,771.</u>	<u>1,451,006.</u>	<u>765.</u>
Adjusted Gross Income	<u>1,695,225.</u>	<u>1,695,128.</u>	<u>97.</u>
Less Itemized Deductions:			
Specifically Allocated	27,006.	27,006.	
Home Mortgage Interest	28,635.	28,635.	
Other Interest			
Ratably Allocated	10,000.	9,997.	3.
Total Adjustments to Adjusted Gross Income	<u>65,641.</u>	<u>65,638.</u>	<u>3.</u>
Taxable Income	<u>1,629,584.</u>	<u>1,629,490.</u>	<u>94.</u>

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

FORM 1040		WAGES RECEIVED AND TAXES WITHHELD			STATEMENT 1	
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S UNITED STATE SENATE	156,308.	22,404.	9,162.		8,537.	2,393.
<b>TOTALS</b>	<b>156,308.</b>	<b>22,404.</b>	<b>9,162.</b>		<b>8,537.</b>	<b>2,393.</b>

FORM 1040		FEDERAL INCOME TAX WITHHELD - FORM(S) W-2	STATEMENT 2
T S DESCRIPTION			AMOUNT
S UNITED STATE SENATE			22,404.
<b>TOTAL TO FORM 1040, LINE 25A</b>			<b>22,404.</b>

FORM 1040		CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT 3
DESCRIPTION			AMOUNT
2ND QTR ESTIMATE PAYMENT - JOINT			70,000.
3RD QTR ESTIMATE PAYMENT - JOINT			165,000.
4TH QTR ESTIMATE PAYMENT - JOINT			330,000.
<b>TOTAL TO FORM 1040, LINE 26</b>			<b>565,000.</b>

SCHEDULE 1		STATE AND LOCAL INCOME TAX REFUNDS			STATEMENT 4
		2019	2018	2017	
CALIFORNIA					
GROSS STATE/LOCAL INC TAX REFUNDS		3,046.			
LESS: TAX PAID IN FOLLOWING YEAR					
<b>NET TAX REFUNDS CALIFORNIA</b>		<b>3,046.</b>			
<b>TOTAL NET TAX REFUNDS</b>		<b>3,046.</b>			

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SCHEDULE 1 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 5

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DOUGLAS C. EMHOFF

DLA PIPER LLP

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS		9,774.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED		1,254,535.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	1,436,162.	
4	DIVIDE LINE 2 BY LINE 3	.8735	
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	27,769.	
6	LINE 4 TIMES LINE 5		24,257.
7	LINE 2 MINUS LINE 6		1,230,278.
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE		107,527.
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED		1,122,751.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE		
11	LINE 9 MINUS LINE 10		1,122,751.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11		9,774.

SCHEDULE 1	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT 6
	2018	2019
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.		3,046.
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION		3,046.
1 NET REFUNDS FOR RECALCULATION	0.	0.
2 AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E		10,000.
3 TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C		58,185.
4 SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE	0.	-48,185.
5 ENTER THE STATE AND LOCAL INCOME TAXES FROM PRIOR YEAR SCHEDULE A, LINE 5A		
6 ENTER THE AMOUNT FROM LINE 1		
7 SUBTRACT LINE 6 FROM LINE 5		
8 ADD LINE 7 TO LINE 3		
9 SUBTRACT LINE 8 FROM LINE 2		
10 ENTER THE LESSER OF LINE 4, LINE 6 OR LINE 9. IF ZERO OR LESS, STOP HERE. NONE OF YOUR REFUND IS TAXABLE. IF GREATER THAN ZERO, PROCEED TO LINE 11		
11 ALLOWABLE PRIOR YEAR ITEMIZED DEDUCTIONS		
12 ENTER YOUR PRIOR YEAR STANDARD DEDUCTION		
13 SUBTRACT LINE 12 FROM LINE 11		
14 ENTER THE SMALLER OF LINE 10 OR LINE 13.		
15 PRIOR YEAR TAXABLE INCOME		
16 AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 1 * IF LINE 15 IS -0- OR MORE, USE AMOUNT FROM LINE 14 * IF LINE 15 IS A NEGATIVE AMOUNT, NET LINES 14 AND 15		
TOTAL TO SCHEDULE 1, LINE 1 (IF PRIOR YEAR REFUNDS, AMOUNT IS INCLUDED WITH STATEMENT SHOWING PRIOR YEAR REFUNDS)		

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

SCHEDULE 2	OTHER TAXES	STATEMENT 7
DESCRIPTION		AMOUNT
FROM FORM 8959		13,614.
FROM FORM 8960		278.
TOTAL TO SCHEDULE 2, LINE 8		<u>13,892.</u>

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT 8
DESCRIPTION		AMOUNT
UNITED STATE SENATE		9,162.
OTHER STATE AND LOCAL INCOME TAXES		6,904.
CALIFORNIA 2ND QTR ESTIMATE PAYMENTS		30,000.
CALIFORNIA 3RD QTR ESTIMATE PAYMENTS		17,500.
CALIFORNIA PRIOR YEAR ESTIMATE PAYMENTS		117,000.
CALIFORNIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS		40,862.
TOTAL TO SCHEDULE A, LINE 5A		<u>221,428.</u>

SCHEDULE A	CASH CONTRIBUTIONS			STATEMENT 9
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT	
CSUN ARTS AND COMMUNICATIONS FUND		5,000.		
HOWARD UNIVERISTY		5,000.		
MATTHEW SILVERMAN MEMORIAL FOUNDATION		1,000.		
THE MAPLE COUNSELING CENTER UNIVERSITY OF SOUTHERN CALIFORNIA		1,000.		
BET TZEDEK		5,000.		
DC CENTRAL KITCHEN		1,000.		
THE JEWISH FEDERATION OF GREATER LOS ANGELES		2,500.		
FROM K-1 - DLA PIPER LLP		1,000.		635.
FROM K-1 - DLA PIPER LLP	4,871.			
SUBTOTALS	<u>4,871.</u>	<u>21,500.</u>		<u>635.</u>
TOTAL TO SCHEDULE A, LINE 11				<u>27,006.</u>

SCHEDULE A	REAL ESTATE TAXES	STATEMENT 10
DESCRIPTION		AMOUNT
REAL ESTATE TAXES - SPOUSE		43,903.
REAL ESTATE TAXES - TAXPAYER		15,090.
TOTAL TO SCHEDULE A, LINE 5B		58,993.

SCHEDULE D	NET SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 11
DESCRIPTION OF ACTIVITY		GAIN OR LOSS
DLA PIPER LLP		149.
TOTAL TO SCHEDULE D, PART I, LINE 5		149.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 12
DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
DLA PIPER LLP	-367.	
TOTAL TO SCHEDULE D, PART II, LINE 12	-367.	

SCHEDULE SE	NON-FARM INCOME	STATEMENT 13
DESCRIPTION		AMOUNT
VENABLE LLP		181,627.
DLA PIPER LLP		1,254,535.
TOTAL TO SCHEDULE SE, LINE 2		1,436,162.

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

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SCHEDULE SE	NON-FARM INCOME	STATEMENT 14
DESCRIPTION		AMOUNT
WRITER		293,902.
TOTAL TO SCHEDULE SE, LINE 2		293,902.

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FORM 1116	EXPENSES DIRECTLY ALLOCABLE TO FOREIGN INCOME	STATEMENT 15
DESCRIPTION	COUNTRY	AMOUNT
DLA PIPER LLP	OTHER COUNTRIES	765.
TOTAL TO FORM 1116, PART I, LINE 2		765.

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FORM 6251	DEPRECIATION ON ASSETS PLACED IN SERVICE AFTER 1986	STATEMENT 16
DESCRIPTION		AMOUNT
FROM K-1 - DLA PIPER LLP		115.
TOTAL TO FORM 6251, LINE 2L		115.

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FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 17
VENABLE LLP		-181,627.
DLA PIPER LLP		-1,219,771.
AMOUNT TO FORM 8960, LINE 4B		-1,401,398.

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FORM 8960	OTHER MODIFICATIONS TO INVESTMENT INCOME	STATEMENT 18
AMOUNT FROM LINE 7 WORKSHEET, LINE 13 FOR CA		12.
AMOUNT TO FORM 8960, LINE 7		12.

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FORM 8960

STATE INCOME TAX PAYMENTS

STATEMENT 19

## CALIFORNIA

## DESCRIPTION

## AMOUNT

UNITED STATE SENATE	9,162.
ESTIMATE OR PRIOR YEAR OVERPAYMENT	47,500.
TOTAL TO STATE FORM 8960, LINE 10	56,662.

FORM 1116

U.S. AND FOREIGN SOURCE INCOME SUMMARY  
FOREIGN PARTNERSHIP/S-CORPORATION INCOME

STATEMENT 20

## DESCRIPTION

## AMOUNT

DLA PIPER LLP	862.
TOTAL FOREIGN PARTNERSHIP/S-CORPORATION INCOME	862.

FORM 1116

U.S. AND FOREIGN SOURCE INCOME SUMMARY  
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS

STATEMENT 21

## DESCRIPTION

## INCOME

## LOSS

VENABLE LLP	181,627.	
DLA PIPER LLP	2,454,702.	
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS	2,636,329.	

TAXABLE YEAR

2020

California Resident Income Tax Return

FORM

540

ATTACH FEDERAL RETURN

\*\*\*-\*\*-\*\*\*\* EMHO \*\*\*-\*\*-\*\*\*\*
DOUGLAS C EMHOFF
KAMALA D HARRIS

\*\*--\*\*-\*\*\*\* \*\*--\*\*-\*\*\*\*

Principal Residence section with fields for county, address, city, state, and ZIP code.

Filing Status section with options for Single, Married/RDP filing jointly, Head of household, Qualifying widow(er), and Married/RDP filing separately.

Exemptions section with checkboxes for Personal, Blind, and Senior exemptions and associated dollar amounts.

Your name: **DOUGLAS C. EMHOFF** Your SSN or ITIN: **\*\*\*\*\***

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

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN. See inst.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions ..... • 10  X \$383 = • \$

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

Taxable Income

<b>12</b> State wages from your federal Form(s) W-2, box 16 ..... • 12 <input type="text" value="156,308"/> -00	
<b>13</b> Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 11 ..... • 13 <input type="text" value="1,695,225"/> -00	
<b>14</b> California adjustments - subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B ..... • 14 <input type="text"/> -00	
<b>15</b> Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... • 15 <input type="text" value="1,695,225"/> -00	
<b>16</b> California adjustments - additions. Enter the amount from Schedule CA (540), Part I, line 23, column C ..... • 16 <input type="text" value="21,772"/> -00	
<b>17</b> California adjusted gross income. Combine line 15 and line 16 ..... • 17 <input type="text" value="1,716,997"/> -00	
<b>18</b> Enter the larger of { Your California <b>itemized deductions</b> from Schedule CA (540), Part II, line 30; OR Your California <b>standard deduction</b> shown below for your filing status: • Single or Married/RDP filing separately ..... \$4,601 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$9,202 If Married/RDP filing separately or the box on line 6 is checked, <b>STOP</b> . See instructions ..... • 18 <input type="text" value="32,451"/> -00	
<b>19</b> Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- ..... • 19 <input type="text" value="1,684,546"/> -00	

Tax

<b>31</b> Tax. Check the box if from: <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 ..... • 31 <input type="text" value="176,298"/> -00	
<b>32</b> Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$203,341, see instructions ..... • 32 <input type="text" value="0"/> -00	
<b>33</b> Subtract line 32 from line 31. If less than zero, enter -0- ..... • 33 <input type="text" value="176,298"/> -00	
<b>34</b> Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A ..... • 34 <input type="text"/> -00	
<b>35</b> Add line 33 and line 34 ..... • 35 <input type="text" value="176,298"/> -00	

Special Credits

<b>40</b> Nonrefundable Child and Dependent Care Expenses Credit. See instructions ..... • 40 <input type="text"/> -00	
<b>43</b> Enter credit name <input type="text" value="OTHER STATE"/> code • <input type="text" value="187"/> and amount ..... • 43 <input type="text" value="58,139"/> -00	
<b>44</b> Enter credit name <input type="text"/> code • <input type="text"/> and amount ..... • 44 <input type="text"/> -00	

Your name: **DOUGLAS C. EMHOFF** Your SSN or ITIN: **\*\*\*\*\***

Special Credits	45 To claim more than two credits. See instructions. Attach Schedule P (540) .....	• 45		.00
	46 Nonrefundable Renter's Credit. See instructions .....	• 46		.00
	47 Add line 40 through line 46. These are your total credits .....	⊙ 47	58,139	.00
	48 Subtract line 47 from line 35. If less than zero, enter -0- .....	⊙ 48	118,159	.00

Other Taxes	61 Alternative Minimum Tax. Attach Schedule P (540) .....	• 61		.00
	62 Mental Health Services Tax. See instructions .....	• 62	6,845	.00
	63 Other taxes and credit recapture. See instructions .....	• 63		.00
	64 Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions .....	• 64		.00
	65 Add line 48, line 61, line 62, line 63, and line 64. This is your total tax .....	• 65	125,004	.00

Payments	71 California income tax withheld. See instructions .....	• 71	9,162	.00
	72 2020 CA estimated tax and other payments. See instructions .....	• 72	103,500	.00
	73 Withholding (Form 592-B and/or 593). See instructions .....	• 73		.00
	74 Excess SDI (or VPD) withheld. See instructions .....	• 74		.00
	75 Earned Income Tax Credit (EITC) .....	• 75		.00
	76 Young Child Tax Credit (YCTC). See instructions .....	• 76		.00
	77 Net Premium Assistance Subsidy (PAS). See instructions .....	• 77		.00
	78 Add line 71 through line 77. These are your total payments. See instructions .....	⊙ 78	112,662	.00

Use Tax	91 <b>Use Tax.</b> Do not leave blank. See instructions .....	• 91	0	.00
	If line 91 is zero, check if: <input checked="" type="checkbox"/> No use tax is owed. <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.			

ISR Penalty	92 Individual Shared Responsibility (ISR) Penalty. See instructions .....	• 92		.00
	• <input checked="" type="checkbox"/> Full-year health care coverage.			

Overpaid Tax/Tax Due	93 Payments balance. If line 78 is more than line 91, subtract line 91 from line 78 .....	⊙ 93	112,662	.00
	94 <b>Use Tax balance.</b> If line 91 is more than line 78, subtract line 78 from line 91 .....	⊙ 94		.00
	95 Payments after Individual Shared Responsibility Penalty. If line 93 is more than line 92, subtract line 92 from line 93 .....	⊙ 95	112,662	.00
	96 Individual Shared Responsibility Penalty Balance. If line 92 is more than line 93, then subtract line 93 from line 92 .....	⊙ 96		.00

Your name: **DOUGLAS C. EMHOFF** Your SSN or ITIN: **\*\*\*\*\***

Overpaid Tax/Tax Due

<b>97</b>	Overpaid tax. If line 95 is more than line 65, subtract line 65 from line 95 .....	<input checked="" type="radio"/>	<b>97</b>		.00
<b>98</b>	Amount of line 97 you want applied to your <b>2021</b> estimated tax .....	<input type="radio"/>	<b>98</b>		.00
<b>99</b>	Overpaid tax available this year. Subtract line 98 from line 97 .....	<input type="radio"/>	<b>99</b>		.00
<b>100</b>	Tax due. If line 95 is less than line 65, subtract line 95 from line 65 .....	<input checked="" type="radio"/>	<b>100</b>	<b>12,342</b>	.00

Contributions

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

Your name: **DOUGLAS C. EMHOFF** Your SSN or ITIN: **\*\*\*\*\***

**Amount You Owe** 111 **AMOUNT YOU OWE.** If you do not have an amount on line 99, add line 94, line 96, line 100, and line 110. See instructions. **Do not send cash.**  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ... • 111 **12,342** .00  
Pay Online - Go to **ftb.ca.gov/pay** for more information.

**Interest and Penalties** 112 Interest, late return penalties, and late payment penalties ..... 112 ..... .00  
113 Underpayment of estimated tax.  
Check the box: •  **FTB 5805 attached** •  **FTB 5805F attached** ..... • 113 **0** .00  
114 Total amount due. See instructions. Enclose, but **do not staple, any payment** ..... 114 **12,342** .00

115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 99. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ... • 115 ..... .00

**Refund and Direct Deposit** Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.  
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number  • Type  Checking  Savings  • Account number  • 116 Direct deposit amount  .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:  
• Routing number  • Type  Checking  Savings  • Account number  • 117 Direct deposit amount  .00

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.

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

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

Your email address. Enter only one email address.   Preferred phone number

**Sign Here**

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

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

Firm's name (or yours, if self-employed) **BAKER TILLY US, LLP** • PTIN

Firm's address  • Firm's FEIN

Joint tax return? (See instructions)

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

Print Third Party Designee's Name **MICHAEL SOBELMAN** Telephone Number

2020

Wage and Tax Statement

W-2

Important: Attach this schedule to the back of your original or amended Form 540, 540 2EZ, or 540NR.

Caution: If this schedule is filled out, do not send your federal Form(s) W-2 to the Franchise Tax Board. If your federal Form(s) W-2 are from multiple states, attach copies showing California tax withheld to this schedule. If this schedule is blank, attach your federal Form(s) W-2 to the lower front of your tax return. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

\*Employee's social security number, name, and address must be the same as the information on federal Form(s) W-2.

W-2 Information

a. Employee's social security number \* c. Employer's name
b. Employer identification number (EIN) Employer's address
City State ZIP code

e. Employee's first name \* Initial \* Last name \* Suffix \*
f. Employee's address \*
City \* State \* ZIP code \*

1. Wages, tips, other compensation
2. Federal income tax withheld
3. Social security wages
4. Social security tax withheld
5. Medicare tax withheld
6. Social security tips
7. Allocated tips (not included in box 1)
8. Dependent care benefits
9. Nonqualified plans
10.
11.

12. Codes and amounts

12a. Code D Amount 8,700
12b. Code DD Amount 6,079
12c. Code Amount
12d. Code Amount

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

Statutory employee Retirement plan Third-party sick pay

14. SDI, VPDI, or CA SDI (from box 14 or 19)

Type Amount

16. State wages, tips, etc. 156,308

15. State and employer's state ID number

State CA Employer's state ID number

17. State income tax 9,162

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

Name(s) as shown on tax return

SSN or ITIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Part I Income Adjustment Schedule

Section A - Income

from federal Form 1040 or 1040-SR

Table with 4 columns: Line number, Description, A Federal Amounts, B Subtractions, C Additions. Includes rows for Wages, salaries, tips, etc. (156,308), Taxable interest (8,408), Ordinary dividends, IRA distributions, Pensions and annuities, Social security benefits, and Capital gain or (loss) (-218).

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

Table with 4 columns: Line number, Description, A Federal Amounts, B Subtractions, C Additions. Includes rows for Taxable refunds, Alimony received, Business income (293,902), Other gains or (losses), Rental real estate (1,401,398), Farm income, Unemployment compensation, Other income (California lottery winnings, Disaster loss deduction, NOL deduction, Student loan discharged), and Total (1,859,798).

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

Table with 4 columns: Line number, Description, A Federal Amounts, B Subtractions, C Additions. Includes rows for Educator expenses, Certain business expenses, Health savings account deduction, Moving expenses, Deductible part of self-employment tax (31,705), Self-employed SEP, SIMPLE, and qualified plans (123,094), Self-employed health insurance deduction (9,774), Alimony paid, IRA deduction, Student loan interest deduction, Tuition and fees, and Total (1,695,225).



<b>Part II Adjustments to Federal Itemized Deductions</b>		<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b>	<b>C Additions</b>
Check the box if you did NOT itemize for federal but will itemize for California <input checked="" type="radio"/> <input type="checkbox"/>				
<b>Medical and Dental Expenses</b> See instructions.				
1	Medical and dental expenses <input checked="" type="radio"/>	1		
2	Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/>	2		
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>	4		<input checked="" type="radio"/>
<b>Taxes You Paid</b>				
5a	State and local income tax or general sales taxes <input checked="" type="radio"/>	5a	<input checked="" type="radio"/> 221,428	<input checked="" type="radio"/> 221,428
5b	State and local real estate taxes <input checked="" type="radio"/>	5b	<input checked="" type="radio"/> 58,993	
5c	State and local personal property taxes <input checked="" type="radio"/>	5c	<input checked="" type="radio"/>	
5d	Add line 5a through line 5c <input checked="" type="radio"/>	5d	<input checked="" type="radio"/> 280,421	
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5a, col A in line 5e, col. C <input checked="" type="radio"/>	5e	<input checked="" type="radio"/> 10,000	<input checked="" type="radio"/> 221,428
6	Other taxes. List type <input checked="" type="radio"/>	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7	Add line 5e and line 6 <input checked="" type="radio"/>	7	<input checked="" type="radio"/> 10,000	<input checked="" type="radio"/> 221,428
<b>Interest You Paid</b>				
8a	Home mortgage interest and points reported to you on federal Form 1098 <input checked="" type="radio"/>	8a	<input checked="" type="radio"/> 28,635	<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on federal Form 1098 <input checked="" type="radio"/>	8b	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8c	Points not reported to you on federal Form 1098 <input checked="" type="radio"/>	8c	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8d	Mortgage insurance premiums <input checked="" type="radio"/>	8d	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8e	Add line 8a through line 8d <input checked="" type="radio"/>	8e	<input checked="" type="radio"/> 28,635	<input checked="" type="radio"/>
9	Investment interest <input checked="" type="radio"/>	9	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add line 8e and line 9 <input checked="" type="radio"/>	10	<input checked="" type="radio"/> 28,635	<input checked="" type="radio"/>
<b>Gifts to Charity</b>				
11	Gifts by cash or check <input checked="" type="radio"/>	11	<input checked="" type="radio"/> 27,006	<input checked="" type="radio"/> 4,871
12	Other than by cash or check <input checked="" type="radio"/>	12	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year <input checked="" type="radio"/>	13	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add line 11 through line 13 <input checked="" type="radio"/>	14	<input checked="" type="radio"/> 27,006	<input checked="" type="radio"/> 4,871
<b>Casualty and Theft Losses</b>				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions <input checked="" type="radio"/>	15	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Other Itemized Deductions</b>				
16	Other-from list in federal instructions <input checked="" type="radio"/>	16	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/>	17	<input checked="" type="radio"/> 65,641	<input checked="" type="radio"/> 226,299
18	<b>Total.</b> Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18		<input type="text" value="109,763"/>

**Job Expenses and Certain Miscellaneous Deductions**

<b>19</b>	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions .....	<input checked="" type="radio"/> 19	
<b>20</b>	Tax preparation fees .....	<input checked="" type="radio"/> 20	1,081
<b>21</b>	Other expenses- investment, safe deposit box, etc. List type <input checked="" type="radio"/> .....	<input checked="" type="radio"/> 21	
<b>22</b>	Add line 19 through line 21 .....	<input checked="" type="radio"/> 22	1,081
<b>23</b>	Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> .....	<input checked="" type="radio"/> 23	1,695,225
<b>24</b>	Multiply line 23 by 2% (0.02). If less than zero, enter 0 .....	<input checked="" type="radio"/> 24	33,905
<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 .....	<input checked="" type="radio"/> 25	0
<b>26</b>	<b>Total Itemized Deductions.</b> Add line 18 and line 25 .....	<input checked="" type="radio"/> 26	109,763
<b>27</b>	Other adjustments. See instructions. Specify <input checked="" type="radio"/> .....	<input checked="" type="radio"/> 27	
<b>28</b>	Combine line 26 and line 27 .....	<input checked="" type="radio"/> 28	109,763
<b>29</b>	<b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>		
	Single or married/RDP filing separately .....		\$203,341
	Head of household .....		\$305,016
	Married/RDP filing jointly or qualifying widow(er) .....		\$406,687
	<b>No.</b> Transfer the amount on line 28 to line 29. <b>LIMITED</b> .....	<input checked="" type="radio"/> 29	32,451
	<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 .....		
<b>30</b>	<b>Enter the larger of the amount on line 29 or your standard deduction listed below</b>		
	Single or married/RDP filing separately. See instructions .....		\$4,601
	Married/RDP filing jointly, head of household, or qualifying widow(er) ...		\$9,202
	Transfer the amount on line 30 to Form 540, line 18 .....	<input checked="" type="radio"/> 30	32,451

California	Capital Loss Carryover	2020
Name(s) as shown on return <b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>		Social security number
1	Loss from Schedule D, line 11, stated as a positive number .....	218
2	Amount from Form 540 or Form 540NR, line 17 .....	1,716,997
3	Amount from Form 540 or Form 540NR, line 18 .....	32,451
4	Subtract line 3 from line 2. If less than zero, enter as a negative amount .....	1,684,546
5	Combine line 1 and line 4. If less than zero, enter -0- .....	1,684,764
6	Loss from Schedule D, line 8 .....	218
7	Enter the smaller of line 1 or line 5 .....	218
8	Subtract line 7 from line 6. This is your capital loss carryover to 2021 .....	

# Alternative Minimum Tax and Credit Limitations - Residents

Attach this schedule to Form 540.

Name(s) as shown on Form 540

Your SSN or ITIN

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part I Alternative Minimum Taxable Income (AMTI)** Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6	1	00
2	Medical and dental expenses. Enter the smaller of federal Schedule A (Form 1040), line 4, or 2 1/2% (.025) of federal Form 1040 or 1040-SR, line 11	2	00
3	Personal property taxes and real property taxes. See instructions	3	58,993 00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	00
5	Miscellaneous itemized deductions. See instructions	5	00
6	Refund of personal property taxes and real property taxes. See instructions Do not include your state income tax refund on this line.	6	( )
7	Investment interest expense adjustment. See instructions	7	00
8	Post-1986 depreciation. See instructions	8	115 00
9	Adjusted gain or loss. See instructions	9	00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	00
11	Passive activities adjustment. See instructions	11	00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	12	00
13	Other adjustment and preferences. Enter the amount, if any, for each item, a through l, and enter the total on line 13. See instructions.		
	a Circulation expenditures	g Mining costs	00
	b Depletion	h Patron's adjustment	00
	c Installment sales	i Pollution control facilities	00
	d Intangible drilling costs	j Research and experimental	00
	e Long-term contracts	k Tax shelter farm activities	00
	f Loss limitations	l Related adjustments	00
		13	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	59,108 00
15	Enter taxable income from Form 540, line 19. See instructions	15	1,684,546 00
16	Net operating loss (NOL) deductions from Schedule CA (540), Part I, Section B, line 8b, line 8d, and line 8e, column B. Enter as a positive amount	16	00
17	AMTI exclusion. See instructions <b>SEE STATEMENT 3</b>	17	( 289,966 00
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions	18	( 77,312 00
	Single or married/RDP filing separately		\$203,341
	Married/RDP filing jointly or qualifying widow(er)		\$406,687
	Head of household		\$305,016
19	Combine line 14 through line 18	19	1,376,376 00
20	Alternative minimum tax NOL deduction. See instructions	20	00
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than \$386,350, see instructions)	21	1,376,376 00

**Part II Alternative Minimum Tax (AMT)**

22	Exemption Amount. (If this schedule is for a certain child under age 24, see instructions.)		
	If your filing status is:	And line 21 is not over:	Enter on line 22:
	Single or head of household	\$280,424	\$74,780
	Married/RDP filing jointly or qualifying widow(er)	\$373,899	\$99,707
	Married/RDP filing separately	\$186,946	\$49,851
	If Part I, line 21 is more than the amount shown above for your filing status, see instructions.		
		STMT 2	22 0 00
23	Subtract line 22 from line 21. If zero or less, enter -0-. See instructions	23	1,376,376 00
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	96,346 00
25	Regular tax before credits from Form 540, line 31	25	176,298 00
26	Alternative Minimum Tax. Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 61. If more than zero, enter here and on Form 540, line 61. If you make estimated tax payments for taxable year 2021, enter amount from line 26 on the 2021 Form 540-ES, California Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 22 or 23)	26	0 00

**Part III Credits that Reduce Tax** Note: Be sure to attach your credit forms to Form 540.

1	Enter the amount from Form 540, line 35	<input checked="" type="radio"/> 1	176,298	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24	<input checked="" type="radio"/> 2	96,346	00

	(a) Credit amount	(b) * Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
<b>Section A - Credits that reduce excess tax.</b>				
3	Subtract line 2 from line 1. If zero or less enter -0- and see instr. This is your excess tax which may be offset by credits		<input checked="" type="radio"/> 79,952	
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4	Code: 162 Prison inmate labor credit (FTB 3507)	<input type="radio"/>		
5	Code: 232 Child and dependent care expenses credit (FTB 3506)	<input type="radio"/>		
<b>A2 Credits that reduce excess tax and have carryover provisions.</b>				
6	Code: <input type="radio"/> Credit Name:	<input type="radio"/>		<input type="radio"/>
7	Code: <input type="radio"/> Credit Name:	<input type="radio"/>		<input type="radio"/>
8	Code: <input type="radio"/> Credit Name:	<input type="radio"/>		<input type="radio"/>
9	Code: <input type="radio"/> Credit Name:	<input type="radio"/>		<input type="radio"/>
10	Code: 188 Credit for prior year alternative minimum tax	<input checked="" type="radio"/>		<input type="radio"/>
<b>Section B - Credits that may reduce tax below tentative minimum tax.</b>				
11	If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c)		<input checked="" type="radio"/> 176,298	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
12	Code: 170 Credit for joint custody head of household	<input type="radio"/>		
13	Code: 173 Credit for dependent parent	<input type="radio"/>		
14	Code: 163 Credit for senior head of household	<input type="radio"/>		
15	Nonrefundable renter's credit	<input type="radio"/>		
<b>B2 Credits that reduce net tax and have carryover provisions.</b>				
16	Code: <input type="radio"/> Credit Name:	<input type="radio"/>		<input type="radio"/>
17	Code: <input type="radio"/> Credit Name:	<input type="radio"/>		<input type="radio"/>
18	Code: <input type="radio"/> Credit Name:	<input type="radio"/>		<input type="radio"/>
19	Code: <input type="radio"/> Credit Name:	<input type="radio"/>		<input type="radio"/>
<b>B3 Other state tax credit.</b>				
20	Code: 187 Other state tax credit	<input checked="" type="radio"/> 58,139	118,159	
<b>Section C - Credits that may reduce alternative minimum tax.</b>				
21	Enter your alternative minimum tax from Side 1, Part II, line 26		<input type="radio"/>	
22	Code: 180 Solar energy credit carryover from Section B2, column (d)	<input type="radio"/>		<input type="radio"/>
23	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	<input type="radio"/>		<input type="radio"/>
24	Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540, line 61		<input checked="" type="radio"/>	

\*If the taxpayer is subject to the business credit limitation, the total of the business credits in Part III, column (b) cannot exceed \$5,000,000. See instructions.

**2020**

**Other State Tax Credit**

**S**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> <u>14,172</u>	<input checked="" type="radio"/> <u>14,172</u>
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input checked="" type="radio"/> <u>14,172</u>	<input checked="" type="radio"/> <u>14,172</u>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input checked="" type="radio"/> <b>2</b>	<u>176,298</u>	<u>00</u>
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> <b>3</b>	<u>14,172</u>	<u>00</u>
<b>4</b> California adjusted gross income	<input checked="" type="radio"/> <b>4</b>	<u>1,716,997</u>	<u>00</u>
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>5</b>	<u>.0083</u>	
<b>6</b> Multiply line 2 by line 5	<input checked="" type="radio"/> <b>6</b>	<u>1,463</u>	<u>00</u>
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>AZ</u>	<input checked="" type="radio"/> <b>7</b>	<u>367</u>	<u>00</u>
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> <b>8</b>	<u>14,172</u>	<u>00</u>
<b>9</b> Adjusted gross income taxable by other state	<input checked="" type="radio"/> <b>9</b>	<u>14,172</u>	<u>00</u>
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>10</b>	<u>1.0000</u>	
<b>11</b> Multiply line 7 by line 10	<input checked="" type="radio"/> <b>11</b>	<u>367</u>	<u>00</u>
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b>	<input checked="" type="radio"/> <b>12</b>	<u>367</u>	<u>00</u>

**2020**

**Other State Tax Credit**

**S**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
<b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>	

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> <b>810</b>	<input checked="" type="radio"/> <b>810</b>
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input checked="" type="radio"/> <b>810</b>	<input checked="" type="radio"/> <b>810</b>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input checked="" type="radio"/> <b>2</b>	<b>176,298</b>	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> <b>3</b>	<b>810</b>	00
<b>4</b> California adjusted gross income	<input checked="" type="radio"/> <b>4</b>	<b>1,716,997</b>	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>5</b>	<b>.0005</b>	
<b>6</b> Multiply line 2 by line 5	<input checked="" type="radio"/> <b>6</b>	<b>88</b>	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <b>CO</b>	<input checked="" type="radio"/> <b>7</b>	<b>37</b>	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> <b>8</b>	<b>810</b>	00
<b>9</b> Adjusted gross income taxable by other state	<input checked="" type="radio"/> <b>9</b>	<b>810</b>	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>10</b>	<b>1.0000</b>	
<b>11</b> Multiply line 7 by line 10	<input checked="" type="radio"/> <b>11</b>	<b>37</b>	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b>	<input checked="" type="radio"/> <b>12</b>	<b>37</b>	00

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 20,706	<input checked="" type="radio"/> 20,706
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> 20,706	<input checked="" type="radio"/> 20,706

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	20,706	00
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	.0121	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	2,133	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> CT .....	<input checked="" type="radio"/> <b>7</b>	179	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	20,706	00
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	20,706	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	179	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187 .....	<input checked="" type="radio"/> <b>12</b>	179	00



**2020**

**Other State Tax Credit**

**S**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
<b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>	

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input type="radio"/> _____	<input type="radio"/> 8,999	<input type="radio"/> 8,999
<input type="radio"/> _____	<input type="radio"/> 230	<input type="radio"/> 230
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input type="radio"/> 9,229	<input type="radio"/> 9,229

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input type="radio"/> <b>3</b>	9,229	00
<b>4</b> California adjusted gross income	<input type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input type="radio"/> <b>5</b>	.0054	
<b>6</b> Multiply line 2 by line 5	<input type="radio"/> <b>6</b>	952	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> DE	<input type="radio"/> <b>7</b>	609	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input type="radio"/> <b>8</b>	9,229	00
<b>9</b> Adjusted gross income taxable by other state	<input type="radio"/> <b>9</b>	9,229	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10	<input type="radio"/> <b>11</b>	609	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b>	<input type="radio"/> <b>12</b>	609	00

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 1,242,460	<input checked="" type="radio"/> 1,242,460
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> 1,242,460	<input checked="" type="radio"/> 1,242,460

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	1,242,460	00
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	.7236	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	127,569	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> DC .....	<input checked="" type="radio"/> <b>7</b>	7,533	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	1,242,460	00
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	1,242,460	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	7,533	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187 .....	<input checked="" type="radio"/> <b>12</b>	7,533	00

**2020**

**Other State Tax Credit**

**S**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
<b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>	

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> <u>33,325</u>	<input checked="" type="radio"/> <u>33,325</u>
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input checked="" type="radio"/> <u>33,325</u>	<input checked="" type="radio"/> <u>33,325</u>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input checked="" type="radio"/> <b>2</b>	<u>176,298</u>	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> <b>3</b>	<u>33,325</u>	00
<b>4</b> California adjusted gross income	<input checked="" type="radio"/> <b>4</b>	<u>1,716,997</u>	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>5</b>	<u>.0194</u>	
<b>6</b> Multiply line 2 by line 5	<input checked="" type="radio"/> <b>6</b>	<u>3,420</u>	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>GA</u>	<input checked="" type="radio"/> <b>7</b>	<u>1,916</u>	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> <b>8</b>	<u>33,325</u>	00
<b>9</b> Adjusted gross income taxable by other state	<input checked="" type="radio"/> <b>9</b>	<u>33,325</u>	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>10</b>	<u>1.0000</u>	
<b>11</b> Multiply line 7 by line 10	<input checked="" type="radio"/> <b>11</b>	<u>1,916</u>	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b>	<input checked="" type="radio"/> <b>12</b>	<u>1,916</u>	00

**2020**

**Other State Tax Credit**

**S**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
<b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>	

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input type="radio"/> _____	<input type="radio"/> 102,356	<input type="radio"/> 102,356
<input type="radio"/> _____	<input type="radio"/> 6,100	<input type="radio"/> 6,100
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input type="radio"/> 108,456	<input type="radio"/> 108,456

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input type="radio"/> <b>3</b>	108,456	00
<b>4</b> California adjusted gross income	<input type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input type="radio"/> <b>5</b>	.0632	
<b>6</b> Multiply line 2 by line 5	<input type="radio"/> <b>6</b>	11,142	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>IL</u>	<input type="radio"/> <b>7</b>	5,369	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input type="radio"/> <b>8</b>	108,456	00
<b>9</b> Adjusted gross income taxable by other state	<input type="radio"/> <b>9</b>	108,456	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10	<input type="radio"/> <b>11</b>	5,369	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b>	<input type="radio"/> <b>12</b>	5,369	00

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 11,510	<input checked="" type="radio"/> 11,510
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> 11,510	<input checked="" type="radio"/> 11,510

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	11,510	00
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	.0067	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	1,181	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>IN</u> .....	<input checked="" type="radio"/> <b>7</b>	372	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	11,510	00
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	11,510	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	372	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> .....	<input checked="" type="radio"/> <b>12</b>	372	00

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input type="radio"/> _____	<input type="radio"/> 71,260	<input type="radio"/> 71,260
<input type="radio"/> _____	<input type="radio"/> 35,517	<input type="radio"/> 35,517
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input type="radio"/> 106,777	<input type="radio"/> 106,777

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input type="radio"/> 2	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input type="radio"/> 3	106,777	00
<b>4</b> California adjusted gross income	<input type="radio"/> 4	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input type="radio"/> 5	.0622	
<b>6</b> Multiply line 2 by line 5	<input type="radio"/> 6	10,966	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> MD	<input type="radio"/> 7	8,542	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input type="radio"/> 8	106,777	00
<b>9</b> Adjusted gross income taxable by other state	<input type="radio"/> 9	106,777	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input type="radio"/> 10	1.0000	
<b>11</b> Multiply line 7 by line 10	<input type="radio"/> 11	8,542	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187	<input type="radio"/> 12	8,542	00

**2020**

**Other State Tax Credit**

**S**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> <b>56,493</b>	<input checked="" type="radio"/> <b>56,493</b>
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> <b>56,493</b>	<input checked="" type="radio"/> <b>56,493</b>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	<b>176,298</b>	<b>00</b>
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	<b>56,493</b>	<b>00</b>
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	<b>1,716,997</b>	<b>00</b>
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	<b>.0329</b>	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	<b>5,800</b>	<b>00</b>
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <b>MA</b> .....	<input checked="" type="radio"/> <b>7</b>	<b>2,825</b>	<b>00</b>
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	<b>56,493</b>	<b>00</b>
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	<b>56,493</b>	<b>00</b>
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	<b>1.0000</b>	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	<b>2,825</b>	<b>00</b>
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> .....	<input checked="" type="radio"/> <b>12</b>	<b>2,825</b>	<b>00</b>

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 720	<input checked="" type="radio"/> 720
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> 720	<input checked="" type="radio"/> 720

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	720	00
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	.0004	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	71	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>MI</u> .....	<input checked="" type="radio"/> <b>7</b>	31	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	720	00
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	720	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	31	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> .....	<input checked="" type="radio"/> <b>12</b>	31	00



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Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 20,847	<input checked="" type="radio"/> 20,847
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> 20,847	<input checked="" type="radio"/> 20,847

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	20,847	00
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	.0121	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	2,133	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> MN .....	<input checked="" type="radio"/> <b>7</b>	2,053	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	20,847	00
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	20,847	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	2,053	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187 .....	<input checked="" type="radio"/> <b>12</b>	2,053	00

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 7,590	<input checked="" type="radio"/> 7,590
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> 7,590	<input checked="" type="radio"/> 7,590

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	7,590	00
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	.0044	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	776	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <b>NE</b> .....	<input checked="" type="radio"/> <b>7</b>	519	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	7,590	00
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	7,590	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	519	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> .....	<input checked="" type="radio"/> <b>12</b>	519	00

**2020**

**Other State Tax Credit**

**S**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
<b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>	

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> <u>19,011</u>	<input checked="" type="radio"/> <u>19,011</u>
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> <u>19,011</u>	<input checked="" type="radio"/> <u>19,011</u>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

2 California tax liability .....	<input checked="" type="radio"/> 2	<u>176,298</u>	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> 3	<u>19,011</u>	00
4 California adjusted gross income .....	<input checked="" type="radio"/> 4	<u>1,716,997</u>	00
5 Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> 5	<u>.0111</u>	
6 Multiply line 2 by line 5 .....	<input checked="" type="radio"/> 6	<u>1,957</u>	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>NJ</u> .....	<input checked="" type="radio"/> 7	<u>2,044</u>	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> 8	<u>19,011</u>	00
9 Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> 9	<u>19,011</u>	00
10 Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> 10	<u>1.0000</u>	
11 Multiply line 7 by line 10 .....	<input checked="" type="radio"/> 11	<u>2,044</u>	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> .....	<input checked="" type="radio"/> 12	<u>1,957</u>	00

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Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 198,009	<input checked="" type="radio"/> 198,009
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 37,063	<input checked="" type="radio"/> 37,063
<input checked="" type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> 235,072	<input checked="" type="radio"/> 235,072

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	235,072	00
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	.1369	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	24,135	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>NY</u> .....	<input checked="" type="radio"/> <b>7</b>	20,693	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	235,072	00
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	235,072	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	20,693	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> .....	<input checked="" type="radio"/> <b>12</b>	20,693	00

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
<b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>	

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 13,303	<input checked="" type="radio"/> 13,303
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> 13,303	<input checked="" type="radio"/> 13,303

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

2 California tax liability .....	<input checked="" type="radio"/> 2	176,298	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> 3	13,303	00
4 California adjusted gross income .....	<input checked="" type="radio"/> 4	1,716,997	00
5 Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> 5	.0077	
6 Multiply line 2 by line 5 .....	<input checked="" type="radio"/> 6	1,357	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> NC .....	<input checked="" type="radio"/> 7	698	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> 8	13,303	00
9 Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> 9	13,303	00
10 Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> 10	1.0000	
11 Multiply line 7 by line 10 .....	<input checked="" type="radio"/> 11	698	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187 .....	<input checked="" type="radio"/> 12	698	00

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input type="radio"/> _____	<input type="radio"/> <u>5,333</u>	<input type="radio"/> <u>5,333</u>
<input type="radio"/> _____	<input type="radio"/> <u>944</u>	<input type="radio"/> <u>944</u>
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input type="radio"/> <u>6,277</u>	<input type="radio"/> <u>6,277</u>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input type="radio"/> <b>2</b>	<u>176,298</u>	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input type="radio"/> <b>3</b>	<u>6,277</u>	00
<b>4</b> California adjusted gross income	<input type="radio"/> <b>4</b>	<u>1,716,997</u>	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input type="radio"/> <b>5</b>	<u>.0037</u>	
<b>6</b> Multiply line 2 by line 5	<input type="radio"/> <b>6</b>	<u>652</u>	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <u>OH</u>	<input type="radio"/> <b>7</b>	<u>301</u>	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input type="radio"/> <b>8</b>	<u>6,277</u>	00
<b>9</b> Adjusted gross income taxable by other state	<input type="radio"/> <b>9</b>	<u>6,277</u>	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input type="radio"/> <b>10</b>	<u>1.0000</u>	
<b>11</b> Multiply line 7 by line 10	<input type="radio"/> <b>11</b>	<u>301</u>	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b>	<input type="radio"/> <b>12</b>	<u>301</u>	00

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> 7,405	<input checked="" type="radio"/> 7,405
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input checked="" type="radio"/> 7,405	<input checked="" type="radio"/> 7,405

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input checked="" type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> <b>3</b>	7,405	00
<b>4</b> California adjusted gross income	<input checked="" type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>5</b>	.0043	
<b>6</b> Multiply line 2 by line 5	<input checked="" type="radio"/> <b>6</b>	758	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> OR	<input checked="" type="radio"/> <b>7</b>	428	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> <b>8</b>	7,405	00
<b>9</b> Adjusted gross income taxable by other state	<input checked="" type="radio"/> <b>9</b>	7,405	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input checked="" type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10	<input checked="" type="radio"/> <b>11</b>	428	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187	<input checked="" type="radio"/> <b>12</b>	428	00

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Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input checked="" type="radio"/> _____	<input checked="" type="radio"/> <b>41,166</b>	<input checked="" type="radio"/> <b>41,166</b>
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1 Total double-taxed income</b> .....	<input checked="" type="radio"/> <b>41,166</b>	<input checked="" type="radio"/> <b>41,166</b>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability .....	<input checked="" type="radio"/> <b>2</b>	<b>176,298</b>	<b>00</b>
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	<input checked="" type="radio"/> <b>3</b>	<b>41,166</b>	<b>00</b>
<b>4</b> California adjusted gross income .....	<input checked="" type="radio"/> <b>4</b>	<b>1,716,997</b>	<b>00</b>
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>5</b>	<b>.0240</b>	
<b>6</b> Multiply line 2 by line 5 .....	<input checked="" type="radio"/> <b>6</b>	<b>4,231</b>	<b>00</b>
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> <b>PA</b> .....	<input checked="" type="radio"/> <b>7</b>	<b>1,264</b>	<b>00</b>
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	<input checked="" type="radio"/> <b>8</b>	<b>41,166</b>	<b>00</b>
<b>9</b> Adjusted gross income taxable by other state .....	<input checked="" type="radio"/> <b>9</b>	<b>41,166</b>	<b>00</b>
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000 .....	<input checked="" type="radio"/> <b>10</b>	<b>1.0000</b>	
<b>11</b> Multiply line 7 by line 10 .....	<input checked="" type="radio"/> <b>11</b>	<b>1,264</b>	<b>00</b>
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code <b>187</b> .....	<input checked="" type="radio"/> <b>12</b>	<b>1,264</b>	<b>00</b>



**2020**

**Other State Tax Credit**

**S**

Attach to Form 540, Form 540NR, or Form 541.

Name(s) as shown on your California tax return	SSN, ITIN, or FEIN
<b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>	

**Part I Double-Taxed Income** (Read specific line instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
<input type="radio"/> _____	<input type="radio"/> 35,352	<input type="radio"/> 35,352
<input type="radio"/> _____	<input type="radio"/> 7,205	<input type="radio"/> 7,205
<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
<b>1</b> Total double-taxed income	<input type="radio"/> <b>42,557</b>	<input type="radio"/> <b>42,557</b>

**Part II Figure Your Other State Tax Credit** (Read specific line instructions for Part II before completing.)

<b>2</b> California tax liability	<input type="radio"/> <b>2</b>	176,298	00
<b>3</b> Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input type="radio"/> <b>3</b>	42,557	00
<b>4</b> California adjusted gross income	<input type="radio"/> <b>4</b>	1,716,997	00
<b>5</b> Divide line 3 by line 4. Do not enter more than 1.0000	<input type="radio"/> <b>5</b>	.0248	
<b>6</b> Multiply line 2 by line 5	<input type="radio"/> <b>6</b>	4,372	00
<b>7</b> Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> VA	<input type="radio"/> <b>7</b>	2,446	00
<b>8</b> Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input type="radio"/> <b>8</b>	42,557	00
<b>9</b> Adjusted gross income taxable by other state	<input type="radio"/> <b>9</b>	42,557	00
<b>10</b> Divide line 8 by line 9. Do not enter more than 1.0000	<input type="radio"/> <b>10</b>	1.0000	
<b>11</b> Multiply line 7 by line 10	<input type="radio"/> <b>11</b>	2,446	00
<b>12</b> Other state tax credit. Enter the smaller of line 6 or line 11. Use credit code 187	<input type="radio"/> <b>12</b>	2,446	00

# Enterprise Zone Deduction and Credit Summary

Attach to your California tax return.

Name(s) as shown on your California tax return

SSN or ITIN  CA Corporation no.  FEIN

California Secretary of State (SOS) file number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

A. Check the appropriate box for your entity type:

- Individual  Estate  Trust  C corporation  S corporation  Partnership
- Exempt organization  Limited liability company  Limited liability partnership

B. Enter the name of the Enterprise Zone (EZ) business: **DLA PIPER LLP**

C. Enter the address (actual location) where the EZ business is conducted:

D. Enter the name of the EZ in which the business and/or investment activity is located:

E. Enter the six-digit Principal Business Activity Code of the EZ Business. For Long Beach EZ, enter SIC code, see instr. ... **541110**

F. Total number of employees in the EZ

G. Gross annual receipts of the business

H. Total asset value of the business

### Part I Credit Carryover (Complete Schedule Z on Side 2 before you complete this part.)

1 Hiring and sales or use tax credit carryover claimed on the current year tax return:

- a Hiring credit carryover from Schedule Z, line 8A, column (f) or line 10, column (c)  **1a**
- b Sales or use tax credit carryover from Schedule Z, line 9A, column (f) or line 11, column (c)  **1b**
- c Add line 1a and line 1b  **1c**

### Part II Portion of Business Attributable to the Former Enterprise Zone. See instructions.

2 Enter the average apportionment percentage of your former EZ business from Worksheet I, Section A, line 4.

If your operation is entirely within one former EZ, the average apportionment percentage is 100% (1.00)  **2**

### Part III Net Operating Loss (NOL) Carryover and Deduction. See instructions.

3 a Enter the total EZ NOL carryover from prior years from Worksheet II, line 9, column (b) **3a**

b Enter the total EZ NOL deduction used in the current year from Worksheet II, line 9, column (c).  
Enter this amount on Schedule CA (540), Part I, Section B, line 8e, column B; Schedule CA (540NR), Part II,  
Section B, line 8e, column B; Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 6 **3b**

c Enter the EZ NOL carryover to future years from Worksheet II, line 9, column (e) **3c**

**Schedule Z Computation of Credit Carryover Limitations - Enterprise Zones**

**Part I Computation of Credit Limitations.** See instructions.

1	Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet I, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations filing a combined report, enter the taxpayer's business income apportioned to California. See instructions for form FTB 3805Z, Part II	1	
2	<b>Corporations:</b> Enter the average apportionment percentage from Worksheet I, Section A, line 4. See instructions	2	
3	Multiply line 1 by line 2	3	
4	Enter the EZ NOL deduction from Worksheet II, line 9, column (c)	4	
5	EZ taxable income. Subtract line 4 from line 3	5	
6	<b>a</b> Compute the amount of tax due using the amount on line 5. See instructions	6a	
	<b>b</b> Enter the amount of tax from Form 540, line 35; Form 540NR, line 42; Form 541, line 21; Form 100, line 23; Form 100W, line 23; Form 100S, line 21; or Form 109, line 10. Corporations and S corporations, see instructions	6b	176,298
7	Enter the smaller of line 6a or line 6b. This is the limitation based on the EZ business income. Go to Part II, Part III, or Part IV. See instructions	7	

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

	(a) Credit name	(b) Total prior year carryover	(c) Total credit assigned from form FTB 3544, Part A, col. (g)	(d) Total credit col. (b) minus col. (c)	(e) Limitation based on EZ business income	(f) Credit carryover used on Sch. P can never be greater than col. (d) or col. (e)	(g) Total credit carryover col. (d) minus col. (e)
8	Hiring credit carryover						
		A					
		B					
9	Sales or use tax credit carryover						
		A					
		B					

**Part III Limitation of Credits for S Corporations Only.** See instructions.

	(a) Credit name	(b) Total prior year carryover	(c) Credit carryover used this year by S corporation	(d) Carryover col. (b) minus col. (c)
10	Hiring credit carryover			
11	Sales or use tax credit carryover			

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

	(a) Credit name	(b) Total prior year carryover	(c) Total credit assigned from form FTB 3544, Part A, col. (g)	(d) Total credit carryover col. (b) minus col. (c)
12	Hiring credit carryover			
13	Sales or use tax credit carryover			

Refer to page 4 for information on how to claim deductions and credit carryovers.

# Enterprise Zone Deduction and Credit Summary

Attach to your California tax return.

Name(s) as shown on your California tax return

SSN or ITIN  CA Corporation no.  FEIN

California Secretary of State (SOS) file number

**DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

A. Check the appropriate box for your entity type:

- Individual  Estate  Trust  C corporation  S corporation  Partnership
- Exempt organization  Limited liability company  Limited liability partnership

B. Enter the name of the Enterprise Zone (EZ) business: **DLA PIPER LLP**

C. Enter the address (actual location) where the EZ business is conducted:

D. Enter the name of the EZ in which the business and/or investment activity is located:

E. Enter the six-digit Principal Business Activity Code of the EZ Business. For Long Beach EZ, enter SIC code, see instr. ... **541110**

F. Total number of employees in the EZ

G. Gross annual receipts of the business

H. Total asset value of the business

### Part I Credit Carryover (Complete Schedule Z on Side 2 before you complete this part.)

1 Hiring and sales or use tax credit carryover claimed on the current year tax return:

- a Hiring credit carryover from Schedule Z, line 8A, column (f) or line 10, column (c)  **1a**
- b Sales or use tax credit carryover from Schedule Z, line 9A, column (f) or line 11, column (c)  **1b**
- c Add line 1a and line 1b  **1c**

### Part II Portion of Business Attributable to the Former Enterprise Zone. See instructions.

2 Enter the average apportionment percentage of your former EZ business from Worksheet I, Section A, line 4.

If your operation is entirely within one former EZ, the average apportionment percentage is 100% (1.00)  **2**

### Part III Net Operating Loss (NOL) Carryover and Deduction. See instructions.

3 a Enter the total EZ NOL carryover from prior years from Worksheet II, line 9, column (b) **3a**

b Enter the total EZ NOL deduction used in the current year from Worksheet II, line 9, column (c).  
Enter this amount on Schedule CA (540), Part I, Section B, line 8e, column B; Schedule CA (540NR), Part II,  
Section B, line 8e, column B; Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 6 **3b**

c Enter the EZ NOL carryover to future years from Worksheet II, line 9, column (e) **3c**

**Schedule Z Computation of Credit Carryover Limitations - Enterprise Zones**

**Part I Computation of Credit Limitations.** See instructions.

1	Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet I, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations filing a combined report, enter the taxpayer's business income apportioned to California. See instructions for form FTB 3805Z, Part II	1	
2	<b>Corporations:</b> Enter the average apportionment percentage from Worksheet I, Section A, line 4. See instructions	2	
3	Multiply line 1 by line 2	3	
4	Enter the EZ NOL deduction from Worksheet II, line 9, column (c)	4	
5	EZ taxable income. Subtract line 4 from line 3	5	
6	<b>a</b> Compute the amount of tax due using the amount on line 5. See instructions	6a	
	<b>b</b> Enter the amount of tax from Form 540, line 35; Form 540NR, line 42; Form 541, line 21; Form 100, line 23; Form 100W, line 23; Form 100S, line 21; or Form 109, line 10. Corporations and S corporations, see instructions	6b	176,298
7	Enter the smaller of line 6a or line 6b. This is the limitation based on the EZ business income. Go to Part II, Part III, or Part IV. See instructions	7	

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

	(a) Credit name	(b) Total prior year carryover	(c) Total credit assigned from form FTB 3544, Part A, col. (g)	(d) Total credit col. (b) minus col. (c)	(e) Limitation based on EZ business income	(f) Credit carryover used on Sch. P can never be greater than col. (d) or col. (e)	(g) Total credit carryover col. (d) minus col. (e)
8	Hiring credit carryover						
		A					
		B					
9	Sales or use tax credit carryover						
		A					
		B					

**Part III Limitation of Credits for S Corporations Only.** See instructions.

	(a) Credit name	(b) Total prior year carryover	(c) Credit carryover used this year by S corporation	(d) Carryover col. (b) minus col. (c)
10	Hiring credit carryover			
11	Sales or use tax credit carryover			

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

	(a) Credit name	(b) Total prior year carryover	(c) Total credit assigned from form FTB 3544, Part A, col. (g)	(d) Total credit carryover col. (b) minus col. (c)
12	Hiring credit carryover			
13	Sales or use tax credit carryover			

Refer to page 4 for information on how to claim deductions and credit carryovers.

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

CA SCHEDULE CA RENTS, ROYALTIES, PARTNERSHIPS, ETC... STATEMENT 1

DESCRIPTION	CALIFORNIA AMOUNT	FEDERAL AMOUNT	ADJUSTMENT
DLA PIPER LLP	1,241,543.	1,219,771.	21,772.
TO SCH CA (540), PART IB, LINE 5C			21,772.

SCHEDULE P LINE 22 EXEMPTION WORKSHEET STATEMENT 2

1. ENTER \$74,780 IF SINGLE OR HEAD OF HOUSEHOLD; \$99,707 IF MARRIED/RDP FILING JOINT OR QUALIFYING WIDOW(ER); \$49,851 IF MARRIED/RDP FILING SEPARATELY 99,707.
2. ENTER YOUR AMTI FROM SCHEDULE P (540), PART I, LINE 21 1,376,376.
3. ENTER \$280,424 IF SINGLE OR HEAD OF HOUSEHOLD; \$373,899 IF MARRIED/RDP FILING JOINT OR QUALIFYING WIDOW(ER); \$186,946 IF MARRIED/RDP FILING SEPARATELY 373,899.
4. SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS, ENTER -0- 1,002,477.
5. MULTIPLY LINE 4 BY 25% (.25) 250,619.
6. SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF THIS SCHEDULE IS FOR A CHILD UNDER AGE 24, GO TO LINE 7. OTHERWISE, ENTER THIS AMOUNT ON SCHEDULE P (540), PART II, LINE 22 AND COMPLETE SCHEDULE P (540) 0.
7. CHILD'S MINIMUM EXEMPTION AMOUNT
8. ENTER THE CHILD'S EARNED INCOME, IF ANY. REFER TO THE INSTRUCTIONS FOR FEDERAL FORM 6251 FOR MORE INFORMATION
9. ADD LINE 7 AND LINE 8
10. ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON SCHEDULE P (540), PART II, LINE 22

CA SCHEDULE P AMTI EXCLUSION STATEMENT 3

DESCRIPTION	AMOUNT
KAMALA D. HARRIS	289,966.
TOTAL TO SCHEDULE P, PART I, LINE 17	289,966.

# Underpayment of Estimated Tax by Individuals and Fiduciaries

Attach this form to the **back** of your Form 540, Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44, whichever applies.

Name(s) as shown on return: **DOUGLAS C. EMHOFF & KAMALA D. HARRIS** SSN, ITIN, or FEIN:

**IMPORTANT:** In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions and accumulation distribution of trusts) less credits (including the withholding credit) but not including estimated tax payments for either 2019 or 2020 was less than \$500 (or less than \$250 if married/RDP filing a separate return).
- Your 2019 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments**, is at least 90% of the tax shown on your 2020 return or 100% of the tax shown on your 2019 return (110% if California adjusted gross income (AGI) was more than \$150,000 or \$75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing a separate return), must use the tax shown on their 2020 tax return if they do not meet one of the two conditions above.

**Part I Questions.** All filers must complete this part. Estates and Trusts, see General information E.

1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. If you need additional space, attach a statement. See General Information C ..... 1   Yes  No

2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44 ..... 2   Yes  No

3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? ..... 3   Yes  No  
 N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

7/15/20  \$  ; 7/15/20  \$  ;  
9/15/20  \$  ; 1/15/21  \$

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E ..... 4   Yes  No

**Part II Required Annual Payment.** All filers must complete this part.

1	Current year tax. Enter your 2020 tax after credits. See instructions	1	125,004	00
2	Multiply line 1 by 90% (.90)	2	112,504	00
3	Withholding taxes. <b>Do not</b> include any estimated tax payments on this line. See instructions	3	9,162	00
4	Subtract line 3 from line 1. If less than \$500 (or less than \$250 if married/RDP filing a separate return), stop here. You do not owe the penalty. <b>Do not</b> file form FTB 5805	4	115,842	00
5	Enter the tax shown on your 2019 tax return. <b>See instructions.</b> (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2020, more than \$75,000)	5	294,617	00
6	Required annual payment. Enter the <b>smaller</b> of line 2 or line 5. (If your California AGI is equal to or greater than \$1,000,000/\$500,000 for married/RDP filing a separate return, use line 2)	6	112,504	00

**Short Method**

**Caution:** See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

7	Enter the amount, if any, from Part II, line 3 above	7		00												
8	Enter the total amount, if any, of estimated tax payments you made	8		00												
9	Add line 7 and line 8	9		00												
10	<b>Total underpayment for the year.</b> Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. <b>Do not</b> file form FTB 5805	10		00												
11	Multiply line 10 by .02442148	11		00												
12	<ul style="list-style-type: none"> <li>• If the amount on line 10 was paid <b>on or after</b> 4/15/21, enter -0-</li> <li>• If the amount on line 10 was paid <b>before</b> 4/15/21, enter the result of the following computation:</li> </ul>															
	<table border="0"> <tr> <td>Amount on</td> <td></td> <td>Number of days paid</td> <td></td> <td></td> <td></td> </tr> <tr> <td>line 10</td> <td>X</td> <td>before 4/15/21</td> <td>X</td> <td>.00008</td> <td></td> </tr> </table>	Amount on		Number of days paid				line 10	X	before 4/15/21	X	.00008		12		00
Amount on		Number of days paid														
line 10	X	before 4/15/21	X	.00008												
13	<b>PENALTY.</b> Subtract line 12 from line 11. Enter the result here and on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. Also, check the box for "FTB 5805."	<input checked="" type="radio"/> 13		00												



**Part III Annualized Income Installment Method Schedule.**

Use this schedule **ONLY** if you earned taxable income at an **UNEVEN RATE** during 2020 (see Example A). If you earned your income at approximately the same rate each month (see Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

**Example A:** If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

**Example B:** If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6.

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/29/20, 4/30/20, 7/31/20, and 11/30/20.

Fiscal year filers must adjust dates accordingly.

	(a) 1/1/20 to 3/31/20	(b) 1/1/20 to 5/31/20	(c) 1/1/20 to 8/31/20	(d) 1/1/20 to 12/31/20	
<b>1</b> Enter your California adjusted gross income (AGI) for each period. Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions	1	-351,619	-257,410	481,174	1,716,997
<b>2</b> Annualization amounts. Estates or Trusts, see instructions	2	4	24	1.5	1
<b>3</b> Annualized income. Multiply line 1 by line 2	3	-1,406,476	-617,784	721,761	1,716,997
<b>4</b> Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9	4	0	0	61,443	32,451
<b>5</b> Annualization amounts	5	4	24	1.5	1
<b>6</b> Annualized itemized deductions. Multiply line 4 by line 5. See instructions	6	0	0	92,165	32,451
<b>7</b> Enter your standard deduction from your 2020 Form 540 or Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions	7	0	0	9,202	9,202
<b>8</b> Enter line 6 or line 7, whichever is larger	8			92,165	32,451
<b>9</b> Subtract line 8 from line 3	9			629,596	1,684,546
<b>10</b> Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions	10			53,116	176,298
<b>11</b> Enter the total amount of exemption credits from your 2020 Form 540, line 32 or Form 541, line 22. If you filed a Form 540NR, see instructions	11	0	0	0	0
<b>12</b> Subtract line 11 from line 10. Form 540NR filers, complete Worksheet I on page 3 of the instructions	12			53,116	176,298
<b>13</b> Enter the total credit amount from your 2020 Form 540, line 47; or Form 541, line 23. Form 540NR filers, see instructions	13	0	0	58,139	58,139

**Part III Annualized Income Installment Method Schedule.** continued

	(a) 1/1/20 to 3/31/20	(b) 1/1/20 to 5/31/20	(c) 1/1/20 to 8/31/20	(d) 1/1/20 to 12/31/20
14 a Subtract line 13 from line 12. If zero or less, enter -0- ..... 14a				118,159
b Enter the alternative minimum tax and mental health tax ..... 14b	0	0	0	6,845
c Add line 14a and line 14b ..... 14c				125,004
d Enter the excess SDI from Form 540, line 74 or Form 540NR, line 84 ..... 14d	0	0	0	0
e Subtract line 14d from line 14c. If zero or less, enter -0- ..... 14e				125,004
15 Applicable percentage ..... 15	27%	63%	63%	90%
16 Multiply line 14e by line 15 ..... 16				112,504

Complete Line 17 through Line 23 of each column before you go to the next column.

17 Enter the combined amounts shown on line 23 from all preceding columns ..... 17				
18 Subtract line 17 from line 16. If zero or less, enter -0- ..... 18				112,504
19 Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c ..... 19	33,751	45,002	0	33,751
20 Enter the amount from line 22 from the preceding column ..... 20		33,751	78,753	78,753
21 Add line 19 and line 20 ..... 21	33,751	78,753	78,753	112,504
22 Subtract line 18 from line 21. If zero or less, enter -0- ..... 22	33,751	78,753	78,753	0

23 Enter line 18 or line 21, whichever is less, for each column. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1.

(a) 1/1/20 to 3/31/20	(b) 1/1/20 to 5/31/20	(c) 1/1/20 to 8/31/20	(d) 1/1/20 to 12/31/20
<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> <input type="text"/>	<input type="radio"/> 112,504

If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.  
This schedule automatically selects the smaller of your annualized income installment or your regular installment.

**Worksheet II Regular Method to Figure Your Underpayment and Penalty.**

Part I Figure Your Underpayment.		Payment Due Dates			
		(a) 7/15/20	(b) 7/15/20	(c) 9/15/20	(d) 1/15/21
1 <b>Required Installments.</b> See instructions .....	1				112,504
2 <b>Estimated tax paid and tax withheld.</b> See instructions. For column (a) only, also enter the amount from line 2 on line 6. (If line 2 is equal to or more than line 1 for all payment periods, stop here; you do not owe the penalty. <b>Do not</b> file form FTB 5805 unless you answer "Yes" to a question in Part I) .....	2	36,413		17,500	58,749
<b>COMPLETE LINE 3 THROUGH LINE 9 OF ONE COLUMN BEFORE GOING TO THE NEXT COLUMN.</b>					
3 Enter amount, if any, from line 9 of previous column ...	3		36,413	36,413	53,913
4 Add line 2 and line 3 .....	4		36,413	53,913	112,662
5 Add amounts on line 7 and line 8 of the previous column	5				
6 Subtract line 5 from line 4. If zero or less, enter -0-. For column (a) only, enter the amount from line 2	6	36,413	36,413	53,913	112,662
7 If the amount on line 6 is zero, subtract line 4 from line 5. Otherwise, enter -0- .....	7		0	0	
8 <b>Underpayment.</b> If line 1 is equal to or more than line 6, subtract line 6 from line 1. Then go to line 3 of next column. Otherwise, go to line 9	8				
9 <b>Overpayment.</b> If line 6 is more than line 1, subtract line 1 from line 6. Then go to line 3 of next column .....	9	36,413	36,413	53,913	

**Part II Figure the Penalty.** Complete line 10 through line 13 of one column before going to the next column.

Rate Period 1:		7/15/20	7/15/20	9/15/20	1/15/21
<b>July 15, 2020 - December 31, 2020</b>		Days:	Days:	Days:	
10 Number of days from the date shown above line 10 to the date the amount on line 8 was paid or 12/31/20, whichever is earlier .....	10				
11 Underpayment on line 8 X Number of days on line 10 X .05 (see instructions) 366	11	\$	\$	\$	
<b>Rate Period 2:</b>		1/1/21	1/1/21	1/1/21	1/15/21
<b>January 1, 2021 - April 15, 2021</b>		Days:	Days:	Days:	Days:
12 Number of days from the date shown above line 12 to the date the amount on line 8 was paid or 04/15/21, whichever is earlier .....	12				
13 Underpayment on line 8 X Number of days on line 12 X .03 (see instructions) 365	13	\$	\$	\$	\$
14 <b>PENALTY.</b> Add amounts on line 11 and line 13 in all columns. Enter the total here, on form FTB 5805, Side 2, Part II, line 13, and on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44, and check the box on that line	14				\$

California	Exemption Credit - AGI Limitation Worksheet	2020
Name(s) as shown on return <b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>		Social security number

- a. Enter the amount from Form 540, line 13, or RDP recalculated AGI ..... a 1,695,225
- b. Enter the amount for your filing status on line b:
 

Single or married/RDP filing separate .....	\$203,341	}	.....	b	<u>406,687</u>
Married/RDP filing joint or qualifying widow(er) .....	\$406,687				
Head of household .....	\$305,016				
- c. Subtract line b from line a ..... c 1,288,538
- d. Divide line c by \$2,500 (\$1,250 if married/RDP filing separate).  
**Note:** If the result is not a whole number, round it to the next higher whole number ..... d 516
- e. Multiply line d by \$6 ..... e 3,096
- f. Add the numbers from the boxes on Form 540, line 7, line 8 and line 9 ..... f 2
- g. Multiply line e by line f ..... g 6,192
- h. Enter the total dollar amount from Form 540, line 7, line 8 and line 9 ..... h 248
- i. Subtract line g from line h. If zero or less, enter -0- ..... i 0
- j. Enter the number from the box on Form 540, line 10 ..... j \_\_\_\_\_
- k. Multiply line e by line j ..... k \_\_\_\_\_
- l. Enter the dollar amount from Form 540, line 10 ..... l \_\_\_\_\_
- m. Subtract line k from line l. If zero or less, enter -0- ..... m \_\_\_\_\_
- n. Add line i and m. Enter the result here and on Form 540, line 32. If zero or less, enter -0- ..... n \_\_\_\_\_

California	Itemized Deductions Worksheet	2020
Name(s) as shown on return <b>DOUGLAS C. EMHOFF &amp; KAMALA D. HARRIS</b>		Social security number
1. Enter the amount from Schedule CA (540), line 28 or Schedule CA (540NR), line 28 .....		<u>109,763</u>
2. Add the amounts on federal Schedule A (Form 1040), line 4, line 9, and line 15 plus any gambling losses included on line 16 (or on Schedule A (Form 1040NR), line 6 plus any investment interest expense and gambling losses included on line 7) .....		
3. Subtract line 2 from line 1 .....		<u>109,763</u>
<b>Note:</b> If -0-, stop. Enter the amount from line 1 on Schedule CA (540), line 29 or Schedule CA (540NR), line 29		
4. Multiply line 3 by 80% (.80) .....		<u>87,810</u>
5. Amount from Form 540 or Form 540NR, line 13 .....		<u>1,695,225</u>
6. Enter amount shown below for your filing status: - Single or married/RDP filing separate, enter \$203,341 - Head of household, enter \$305,016 - Married/RDP filing joint or qualifying widow(er), enter \$406,687		<u>406,687</u>
7. Subtract line 6 from line 5 .....		<u>1,288,538</u>
<b>Note:</b> If -0- or less, stop. Enter the amount from line 1 above on Schedule CA (540), line 29 or Schedule CA (540NR), line 29		
8. Multiply line 7 by 6% (.06) .....		<u>77,312</u>
9. Compare line 4 and line 8. Enter the smaller amount here .....		<u>77,312</u>
10. Total itemized deductions. Subtract line 9 from line 1. Enter here and on Schedule CA (540), line 29 or Schedule CA (540NR), line 29		<u>32,451</u>

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2020 Income from Passthroughs

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CA

VENABLE LLP  
I.D. NUMBER:

TAXABLE INCOME (LOSS) SUMMARY:

NONPASSIVE GAIN	181,627
NET INCOME (LOSS) FOR ENTITY	<u>181,627</u>
	=====

ACTIVITY INFORMATION:

VENABLE LLP

ORDINARY INCOME (LOSS)	181,627
TOTAL NONPASSIVE GAIN (LOSS)	<u>181,627</u>
	=====

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2020 Income from Passthroughs

CA

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DLA PIPER LLP

I.D. NUMBER:

TAXABLE INCOME (LOSS) SUMMARY:

NONPASSIVE GAIN 1,241,543

NET INCOME (LOSS) FOR ENTITY 1,241,543

=====

ACTIVITY INFORMATION:

DLA PIPER LLP

ORDINARY INCOME (LOSS) 1,241,543

TOTAL NONPASSIVE GAIN (LOSS) 1,241,543

=====

# 2020 D-40 SUB Individual Income Tax Return

SOFTWARE DEVELOPER USE ONLY VENDOR ID#

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Mark if filing an Amended return

Your telephone number

Your taxpayer identification number (TIN)

and Date of Birth (MMDDYYYY)  
10131964

Mark if Deceased

Spouse's/registered domestic partner's TIN

and Date of Birth (MMDDYYYY)  
10201964

Your first name  
DOUGLAS

M.I. Last name  
C EMHOFF

Spouse's/registered domestic partner's first name  
KAMALA

M.I. Last name  
D HARRIS

Home address (number, street and suite/apartment number if applicable)

City

State ZIP Code + 4

Email Address

Filing Status

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

- 1 *Mark only one:* Single, Married filing jointly,  Married filing separately, Dependent claimed by someone else  
 Married filing separately on same return Enter combined amounts for Lines 5-41. See instructions.  
 Registered domestic partners filing jointly or filing separately on the same return. Enter combined amounts for Lines 5-41. See instructions.  
 Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.  
 Qualifying widow(er) with dependent child Enter qualifying dependent and/or non-dependent information on Schedule S.
- 2 *Mark if you are:* Part-year resident in DC from (MMDDYYYY) to (MMDDYYYY) See instructions.
- 3 *Fill in ONLY if Full-year health care coverage or exempt, see instructions*

\*Complete your federal return first – Enter your dependents' information on DC Schedule S\*

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and mark.

a	Wages, salaries, unemployment compensation and/or tips, see instructions.		a	00
b	Business income or loss, see instructions.	Mark if loss	b	00
c	Capital gain or loss.	Mark if loss <input checked="" type="checkbox"/>	c	218 00
d	Rental real estate, royalties, partnerships, etc.	Mark if loss	d	1401398 00

Computation of DC Gross and Adjusted Gross Income

4	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ.	Mark if loss	4	1242460 00
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Enter your last name **EMHOFF**

Enter your TIN

<u>Additions to DC Income</u>			
5	Franchise tax deducted on federal forms, <i>see instructions</i> .	5	.00
6	Other additions from DC Schedule I, Calculation A, Line 9.	6	.00
7	Add Lines 4, 5 and 6.	7	1242460 .00
	Mark if loss		
<u>Subtractions from DC Income</u>			
8	Part year residents, enter income received during period of nonresidence, <i>see instructions</i> .	8	.00
9	Taxable refunds, credits or offsets of state and local income tax.	9	.00
10	Taxable amount of social security and tier 1 railroad retirement.	10	.00
11	Income reported and taxed this year on a DC franchise or fiduciary return.	11	.00
12	DC and federal government survivor benefits, <i>see instructions</i> .	12	.00
13	Other subtractions from DC Schedule I, Calculation B, Line 16.	13	.00
14	Total subtractions from DC income, <i>Lines 8-13</i> .	14	.00
15	DC adjusted gross income, Line 7 minus Line 14.	15	1242460 .00
	Mark if loss		
16	Deduction type. Take the same type as you took on your federal return. <i>Mark which type:</i> Standard or Itemized <b>X</b>		
17	DC Deduction amount <b>SEE STATEMENT 1</b>	17	2947 .00
18	DC taxable income. <i>Subtract Line 17 from Line 15.</i>	18	1239513 .00
	Mark if loss		
19	Tax. <i>If Line 18 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.</i>	19	106461 .00
	Mark if filing separately on same return. <i>Complete Calculation J on Schedule S.</i>		
20	Credit for child and dependent care expenses <b>.00</b> X .32	20	.00
	<i>From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441</i>		
21	<b>Non-refundable credits from DC Schedule U, Part 1a, Line 7.</b> <i>Attach Schedule U.</i>	21	49464 .00
22	Total non-refundable credits. <i>Add Line 20 and Line 21.</i>	22	49464 .00
23	Subtract Line 22 from Line 19. <i>If less than zero, enter zero.</i>	23	56997 .00
24	DC Health Care Shared Responsibility <i>See instructions. If fully covered or fully exempt, enter zero.</i>	24	0 .00
25	Total Tax. <i>Add Line 23 and Line 24.</i>	25	56997 .00
<u>DC Earned Income Tax Credit</u>			
26a	Enter the number of qualified EITC children. <b>0</b>	26b	Enter earned income amount
		26b	.00
26c	For filers <b>with</b> qualifying children. Enter federal EIC <b>.00</b> X .40	26d	Enter result. .00
26e	For filers <b>without</b> qualifying children. <i>See instructions for special calculations.</i>	26e	Enter result. .00
27	Property Tax Credit. <i>From your DC Schedule H; attach a copy.</i>	27	.00

Enter your last name **EMHOFF**

Enter your TIN

28	Refundable credits from DC Schedule U, Part 1b, Line 3. <i>Attach Schedule U.</i>	28	.00
29	DC income tax withheld shown on Forms W-2 and 1099. Attach these forms.	29	.00
30	2020 estimated income tax payments and amount applied from 2019 return.	30	61000.00
31	Tax paid with Form FR-127 Extension of Time to File.	31	.00
32	If this is an amended 2020 return, enter payments made with original 2020 D-40 return.	32	.00
33	If this is an amended 2020 return, enter refunds requested with original 2020 D-40 return.	33	.00
34	Total payments and refundable credits. <i>Add Line 26d or 26e through Line 32. (Do not include Line 33).</i>	34	61000.00
35	Tax Due. <i>Subtract Line 34 from Line 25.</i>	35	.00
36	Amount overpaid. <i>Subtract Line 25 from Line 34.</i>	36	4003.00
37	Amount to be applied to your 2021 estimated tax.	37	4003.00
38	Underpayment Interest. <b>Mark</b> and attach Form D-2210.	38	.00
39	Contribution amount from Schedule U, Part II, Line 5. <i>(Cannot exceed amount on Line 36)</i>	39	.00
40	Total Amount Due. <i>Add Lines 35, 38 and 39.</i>	40	.00
41	Net Refund. <i>Subtract total of Lines 37, 38 and 39 from Line 36.</i>	41	.00
	Will this refund go to an account outside the U.S.? Yes No <i>See instructions.</i>		
42	Mark if either spouse is claiming injured spouse allocation. You <b>must</b> attach Form DC-8379.		

**Refund Options: For information on the tax refund card limitations, see instructions or visit our website [MyTax.DC.gov](http://MyTax.DC.gov)**

Make **one** refund choice: Direct deposit **or** Reliacard (see instructions) **or** Paper check

Direct deposit. *To have your refund deposited to your checking or savings account, mark X and enter bank routing and account numbers. See instructions.*

Routing Number \_\_\_\_\_ Account Number \_\_\_\_\_

Mark if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third Party Designee *To authorize another person to discuss this return with OTR, mark here **X** and enter the name and phone number of that person*

Designee's Name **MICHAEL SOBELMAN**

Phone number \_\_\_\_\_

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature \_\_\_\_\_

Date \_\_\_\_\_

Preparer's signature

Date \_\_\_\_\_

**MICHAEL SOBELMAN**

Spouse's/registered domestic partner's signature if filing jointly \_\_\_\_\_

Date \_\_\_\_\_

Preparer's Tax Identification Number (PTIN) \_\_\_\_\_

PTIN telephone number \_\_\_\_\_

# 2020 SCHEDULE U SUB Additional Miscellaneous Credits and Contributions

SOFTWARE DEVELOPER USE ONLY  
VENDOR ID#

**Important:** Print in CAPITAL letters using black ink. Attach to D-40.

**Note:** Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).

Enter your last name  
**EMHOFF**

Taxpayer Identification Number (TIN)

## Part I Credits

### a. Non-refundable Credits

1 Enter state income tax credit.

List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state tax credits on Line 2 below.)

State (a)	.00	(b)	.00	STMT 2
State (c)	.00	(d)	.00	
2 Total of Line 1 state tax credits and any additional tax credits from the attachments.		2	49464	.00
3 Enter alternative fuel credits, see instructions.				.00
3(a) Alternative fuel infrastructure - private residence. # of stations				.00
3(b) Alternative fuel infrastructure - public use. # of stations				.00
3(c) Alternative fuel vehicle conversion. # of vehicles				.00
4 Total of Line 3 alternative fuel credits. Add Lines 3(a) - 3(c) only and enter here.		4		.00
5 DC Government Employee first-time DC homebuyer credit, see instructions		5		.00
6 RESERVED		6		
7 Total your non-refundable credits, enter here and on Form D-40, Line 21.		7	49464	.00

### b. Refundable Credits

1 DC Non-custodial parent EITC. See Schedule N.

2 Keep Child Care Affordable Tax Credit. See Schedule ELC.

3 Total your refundable credits, enter here and on Form D-40, Line 28.

1	.00
2	.00
3	.00

## Part II Contributions (The minimum contribution is \$1.00.)

1 DC Statehood Delegation fund.

2 Taxpayer Support for Afterschool Programs for At-Risk Students

3 Anacostia River Cleanup and Protection Fund

4 RESERVED

5 Total your contribution(s), enter here and on form D-40, Line 39.

1	.00
2	.00
3	.00
4	
5	.00

If you are not due a refund and do not owe tax, you may still make contributions. Total your contributions and enter on Form D-40, Line 43.

If you owe tax, make the payment plus any contributions, payable to DC Treasurer and mail it with your return.

**Attach this schedule to your D-40 return.**

DC CALCULATION F

DC ITEMIZED DEDUCTIONS  
FOR FULL-YEAR RESIDENTS

STATEMENT 1

	TAXPAYER	SPOUSE
A. TOTAL ITEMIZED DEDUCTIONS FROM FORM 1040, SCHEDULE A, LINE 17	35,573.	
B. STATE AND LOCAL TAX DEDUCTION REPORTED ON FORM 1040, SCHEDULE A, LINE 7	5,000.	
C. SUBTRACT LINE B FROM LINE A	30,573.	
D. STATE AND LOCAL REAL ESTATE TAX FROM FORM 1040, SCHEDULE A, LINE 5B	29,497.	
E. OTHER TAXES FROM FORM 1040, SCHEDULE A, LINE 6		
F. DC ITEMIZED DEDUCTIONS. ADD LINES C, D, AND E	60,070.	
G. ENTER THE SUM OF FORM 1040, SCHEDULE A, LINES 4, 9, AND 15		
H. SUBTRACT THE AMOUNT ON LINE G FROM LINE F	60,070.	
I. ENTER THE AMOUNT OF DC ADJUSTED GROSS INCOME	1,242,460.	
J. ENTER \$200000. (OR \$100000. IF MFS)	100,000.	
K. SUBTRACT LINE J ENTRY FROM LINE I	1,142,460.	
L. MULTIPLY LINE K ENTRY BY 0.05	57,123.	
M. SUBTRACT AMOUNT ON LINE L FROM AMOUNT ON LINE H (IF < 0, ENTER 0)	2,947.	
N. ADD THE AMOUNTS ON LINES G AND M	2,947.	
FORM D-40, LINE 17	2,947.	

1. INCOME TAX LIABILITY IN:	ARIZONA		367.	
2. OTHER STATE AGI		14,172.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0114		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			1,214.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				367.
1. INCOME TAX LIABILITY IN:	COLORADO		37.	
2. OTHER STATE AGI		810.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0007		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			75.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				37.
1. INCOME TAX LIABILITY IN:	CONNECTICUT		179.	
2. OTHER STATE AGI		20,706.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0167		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			1,778.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				179.
1. INCOME TAX LIABILITY IN:	DELAWARE		594.	
2. OTHER STATE AGI		8,999.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0072		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			767.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				594.
1. INCOME TAX LIABILITY IN:	GEORGIA		1,916.	
2. OTHER STATE AGI		33,325.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0268		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			2,853.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				1,916.
1. INCOME TAX LIABILITY IN:	ILLINOIS		5,067.	
2. OTHER STATE AGI		102,356.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0824		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			8,772.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				5,067.

DOUGLAS C. EMHOFF

1. INCOME TAX LIABILITY IN:	INDIANA		372.	
2. OTHER STATE AGI		11,510.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0093		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			990.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				372.
1. INCOME TAX LIABILITY IN:	IOWA		0.	
2. OTHER STATE AGI		965.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0008		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			85.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				
1. INCOME TAX LIABILITY IN:	MARYLAND		5,701.	
2. OTHER STATE AGI		70,260.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0565		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			6,015.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				5,701.
1. INCOME TAX LIABILITY IN:	MASSACHUSETTS		2,825.	
2. OTHER STATE AGI		56,493.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0455		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			4,844.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				2,825.
1. INCOME TAX LIABILITY IN:	MICHIGAN		31.	
2. OTHER STATE AGI		720.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0006		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			64.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				31.
1. INCOME TAX LIABILITY IN:	MINNESOTA		2,053.	
2. OTHER STATE AGI		20,847.		
3. DC ADJUSTED GROSS INCOME		1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)		.0168		
5. DC TAX LIABILITY		106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)			1,789.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)				1,789.

DOUGLAS C. EMHOFF

1. INCOME TAX LIABILITY IN: NEBRASKA		519.	
2. OTHER STATE AGI	7,590.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0061		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		649.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			519.
1. INCOME TAX LIABILITY IN: NEW JERSEY		2,044.	
2. OTHER STATE AGI	19,011.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0153		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		1,629.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			1,629.
1. INCOME TAX LIABILITY IN: NEW YORK		17,424.	
2. OTHER STATE AGI	198,009.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.1594		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		16,970.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			16,970.
1. INCOME TAX LIABILITY IN: NORTH CAROLINA		698.	
2. OTHER STATE AGI	13,303.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0107		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		1,139.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			698.
1. INCOME TAX LIABILITY IN: OHIO		256.	
2. OTHER STATE AGI	5,333.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0043		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		458.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			256.
1. INCOME TAX LIABILITY IN: OREGON		428.	
2. OTHER STATE AGI	7,405.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0060		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		639.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			428.

DOUGLAS C. EMHOFF

1. INCOME TAX LIABILITY IN: PENNSYLVANIA		1,264.	
2. OTHER STATE AGI	41,166.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0331		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		3,524.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			1,264.
1. INCOME TAX LIABILITY IN: VIRGINIA		2,032.	
2. OTHER STATE AGI	35,352.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0285		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		3,034.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			2,032.
1. INCOME TAX LIABILITY IN: DELAWARE		15.	
2. OTHER STATE AGI	230.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0002		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		21.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			15.
1. INCOME TAX LIABILITY IN: ILLINOIS		302.	
2. OTHER STATE AGI	6,100.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0049		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		522.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			302.
1. INCOME TAX LIABILITY IN: MARYLAND		2,841.	
2. OTHER STATE AGI	35,517.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0286		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		3,045.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			2,841.
1. INCOME TAX LIABILITY IN: NEW YORK		3,269.	
2. OTHER STATE AGI	37,063.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0298		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		3,173.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			3,173.



DOUGLAS C. EMHOFF

1. INCOME TAX LIABILITY IN: OHIO		45.	
2. OTHER STATE AGI	944.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0008		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		85.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			45.
1. INCOME TAX LIABILITY IN: VIRGINIA		414.	
2. OTHER STATE AGI	7,205.		
3. DC ADJUSTED GROSS INCOME	1,242,460.		
4. PERCENTAGE (DIVIDE LN 2 BY LN 3)	.0058		
5. DC TAX LIABILITY	106,461.		
6. LIMITATION (MULTIPLY LN 4 BY LN 5)		617.	
7. TAX CREDIT (LESSER OF LN 1 OR LN 6)			414.
TOTAL INCLUDED ON SCHEDULE U, PART IA, LINE 2			49,464.

**SCHEDULE D**

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

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

▶ 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

**2020**

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**DOUGLAS C. EMHOFF**

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**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				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<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>SEE STATEMENT 3</b>				<b>5</b> 149.
<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</b> <b>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 page 2				<b>7</b> 149.

**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>SEE STATEMENT 4</b>				<b>12</b> <367.>
<b>13</b> Capital gain distributions				<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</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				<b>15</b> <367.>

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

Schedule D (Form 1040) 2020

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result .....</p>	<b>16</b>	<b>&lt;218.&gt;</b>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. 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 Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul>		
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><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 .....</p>	<b>18</b>	
<p><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 .....</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 both zero or blank and are you not filing Form 4952?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16. <b>Don't</b> complete lines 21 and 22 below.</p> <p><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.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:</p> <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> <p style="margin-left: 40px;">} .....</p> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	<b>( 218.)</b>
<p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 16.</p> <p><input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

DOUGLAS C. EMHOFF

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SCHEDULE D	NET SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 3
<hr/> DESCRIPTION OF ACTIVITY		<hr/> GAIN OR LOSS
DLA PIPER LLP		<hr/> 149.
TOTAL TO SCHEDULE D, PART I, LINE 5		<hr/> 149.

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SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 4
<hr/> DESCRIPTION OF ACTIVITY		<hr/> GAIN OR LOSS
DLA PIPER LLP		<hr/> -367.
TOTAL TO SCHEDULE D, PART II, LINE 12		<hr/> -367.

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