

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

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

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

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

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

1 Wages, salaries, tips, etc. Attach Form(s) W-2		STMT 2		1	157,327.
2a Tax-exempt interest	2a	b Taxable interest. Attach Sch. b B if required	2b	12,341.	
3a Qualified dividends	3a 1.	b Taxable ordinary dividends. Attach Sch. b B if required	3b	1.	
4a IRA distributions	4a	b Taxable amount	4b		
c Pensions and annuities	4c	d Taxable amount	4d		
5a Social security benefits	5a	b Taxable amount	5b		
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here			6	-149.	
7a Other income from Schedule 1, line 9			7a	3,108,097.	
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income			7b	3,277,617.	
8a Adjustments to income from Schedule 1, line 22			8a	182,027.	
b Subtract line 8a from line 7b. This is your adjusted gross income			8b	3,095,590.	
9 Standard deduction or itemized deductions (from Schedule A)	9 77,431.				
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10 32.				
11a Add lines 9 and 10			11a	77,463.	
b Taxable income. Subtract line 11a from line 8b.			11b	3,018,127.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form 1040 (2019)

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	1,054,847.
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	1,054,847.
13a	Child tax credit or credit for other dependents	13a	
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	587.
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	1,054,260.
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	131,368.
16	Add lines 14 and 15. This is your total tax	16	1,185,628.
17	Federal income tax withheld from Forms W-2 and 1099	17	22,809.
18	Other payments and refundable credits:		
a	Earned income credit (EIC)	18a	
b	Additional child tax credit. Attach Schedule 8812	18b	
c	American opportunity credit from Form 8863, line 8	18c	
d	Schedule 3, line 14	18d	732,000.
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	732,000.
19	Add lines 17 and 18e. These are your total payments	19	754,809.
Refund	20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	
21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	21a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
22	Amount of line 20 you want applied to your 2020 estimated tax	22	
Amount You Owe	23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	432,205.
	24 Estimated tax penalty (see instructions)	24	1,386.
Third Party Designee (Other than paid preparer)	Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
Designee's name	Phone no.	Personal identification number (PIN)	
MICHAEL SOBELMAN	8189812600		
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.			
Sign Here	Your signature	Date	Your occupation
			ATTORNEY
Joint return? See instructions. Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
			SENATOR
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date PTIN
	MICHAEL SOBELMAN	CLIENT'S COPY	
Firm's name	Firm's address		Phone no.
SQUAR MILNER LLP	15760 VENTURA BLVD, SUITE 1100		818-981-2600
	ENCINO, CA 91436		Firm's EIN

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

Form 1040 (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2019

Attachment
Sequence No. 01

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

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Your social security number

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

☐ Yes ☒ No

Part I Additional Income

STATEMENT 5

1	Taxable refunds, credits, or offsets of state and local income taxes	STMT 4	STMT 7	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	264,825.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	2,843,272.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income. List type and amount ▶			8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a			9	3,108,097.

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	50,347.
15	Self-employed SEP, SIMPLE, and qualified plans	15	121,930.
16	Self-employed health insurance deduction	16	9,750.
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 8a	22	182,027.

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

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2019

Attachment
Sequence No. 02

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

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Your social security number

Part I Tax

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 include on Form 1040 or 1040-SR, line 12b	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	100,694.
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	4,846.
b	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) SEE STATEMENT 8	8	25,828.
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	131,368.

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

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2019

Attachment
Sequence No. **03**

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

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
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	587.
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	587.

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return STMT 9	8	732,000.
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	732,000.

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

Schedule 3 (Form 1040 or 1040-SR) 2019

**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**▶ Go to www.irs.gov/Form2210 for instructions and the latest information.

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

OMB No. 1545-0074

2019Attachment
Sequence No. **06**

Name(s) shown on tax return

Identifying number

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Don't file Form 2210. You don't owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You don't owe a penalty. Don't file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
Don't file Form 2210. You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but don't file Form 2210.		No You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210.
		Yes You must figure your penalty.

Part I Required Annual Payment

1	Enter your 2019 tax after credits from Form 1040 or Form 1040-SR, line 14 (see instructions if not filing Form 1040 or Form 1040-SR)	1	1,054,260.
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	131,368.
3	Refundable credits, including the premium tax credit (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop; you don't owe a penalty. Don't file Form 2210	4	1,185,628.
5	Multiply line 4 by 90% (0.90)	5	1,067,065.
6	Withholding taxes. Don't include estimated tax payments (see instructions)	6	22,809.
7	Subtract line 6 from line 4. If less than \$1,000, stop; you don't owe a penalty. Don't file Form 2210	7	1,162,819.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	767,372.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	767,372.

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 2018 or 2019, 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).

For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2019)

Part IV Regular Method (See the instructions if you are filing Form 1040-NR or 1040-NR-EZ.)

Section A - Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/19	(b) 6/15/19	(c) 9/15/19	(d) 1/15/20	
18	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 27. Otherwise, enter 25% (0.25) of line 9, Form 2210, in each column	18	191,843.	191,843.	191,843.	191,843.
19	Estimated tax paid and tax withheld. For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you don't owe a penalty. Don't file Form 2210 unless you checked a box in Part II. Complete lines 20 through 26 of one column before going to line 20 of the next column.	19	191,702.	150,702.	191,702.	220,703.
20	Enter the amount, if any, from line 26 in the previous column	20				
21	Add lines 19 and 20	21		150,702.	191,702.	220,703.
22	Add the amounts on lines 24 and 25 in the previous column	22		141.	41,282.	41,423.
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	191,702.	150,561.	150,420.	179,280.
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		0.	0.	
25	Underpayment. 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	141.	41,282.	41,423.	12,563.
26	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				
Section B - Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B - Figure the Penalty in the instructions.)						
27	Penalty. 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 or 1040-SR, line 24; Form 1040-NR, line 76; Form 1040-NR-EZ, line 26; or Form 1041, line 27. Don't file Form 2210 unless you checked a box in Part II	27				1,386.

Form 2210 (2019)

SEE ATTACHED WORKSHEET

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) DOUGLAS C. EMHOFF & KAMALA D. HARRIS					Identifying Number <div style="background-color: black; width: 100px; height: 15px;"></div>	
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty	
		-0-				
04/15/19	191,843.	191,843.				
04/15/19	-5,702.	186,141.				
04/15/19	-186,000.	141.	61	.000164384	1.	
06/15/19	191,843.	191,984.				
06/15/19	-5,702.	186,282.				
06/15/19	-145,000.	41,282.	15	.000164384	102.	
06/30/19	0.	41,282.	77	.000136986	435.	
09/15/19	191,843.	233,125.				
09/15/19	-5,702.	227,423.				
09/15/19	-186,000.	41,423.	107	.000136986	607.	
12/31/19	0.	41,423.	15	.000136612	85.	
01/15/20	191,843.	233,266.				
01/15/20	-5,703.	227,563.				
01/15/20	-215,000.	12,563.	91	.000136612	156.	
Penalty Due (Sum of Column F).					1,386.	

* Date of estimated tax payment, withholding credit date or installment due date.

SCHEDULE A
(Form 1040 or 1040-SR)

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2019Attachment
Sequence No. **07**

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

Your social security number

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040 or 1040-SR, line 8b 2	2	
3	Multiply line 2 by 7.5% (0.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 10 ▶ <input type="checkbox"/>	5a	258,238.
	b State and local real estate taxes (see instructions)	5b	57,738.
	c State and local personal property taxes	5c	447.
	d Add lines 5a through 5c	5d	316,423.
	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.
Interest You Paid	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 <input type="checkbox"/>		
Caution: Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	32,041.
	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	32,041.
	9 Investment interest. Attach Form 4952 if required. See instructions	9	
	10 Add lines 8e and 9	10	32,041.
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	35,390.
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	
	13 Carryover from prior year	13	
	14 Add lines 11 through 13	14	35,390.
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16 Other - from list in instructions. List type and amount ▶	16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9	17	77,431.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040 or 1040-SR) 2019

SCHEDULE B
(Form 1040 or 1040-SR)

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

Interest and Ordinary Dividends

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

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2019

Attachment
Sequence No. **08**

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 ►

MERRILL LYNCH
WELLS FARGO
WELLS FARGO
WELLS FARGO
WELLS FARGO
FROM K-1 - DLA PIPER LLP

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
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ►

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

Part II

Ordinary Dividends

- 5 List name of payer ►
FROM K-1 - DLA PIPER LLP

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 ►

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

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.
927501 11-19-19

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.

- 7a At any time during 2019, 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
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►
8 During 2019, 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

Yes	No
	X
	X

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

Schedule B (Form 1040 or 1040-SR) 2019

SCHEDULE C
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Name of proprietor KAMALA D. HARRIS		Social security number (SSN) [REDACTED]
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) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2019, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	464,500.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	464,500.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	464,500.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	464,500.

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

8 Advertising	8		18 Office expense	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	199,675.	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	199,675.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	264,825.	27 a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. ● If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. ● If a loss, you must go to line 32.	31	264,825.			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). ● If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. ● If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040 or 1040-SR) 2019

SCHEDULE D
(Form 1040 or 1040-SR)

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 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

2019

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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5 SEE STATEMENT 12 241.
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 241.

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

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

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 SEE STATEMENT 13 <390.>
13 Capital gain distributions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2				15 <390.>

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

Schedule D (Form 1040) 2019

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	<149.>
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) 	21	(149.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040 or 1040-SR) 2019

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	UNREIMBURSED EXPENSES	P				
C	ESTHERVILLE HOTEL GROUP, LLC	P				
D	VENABLE LLP	P				

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A			
B		31,553.	
C	136.		
D			
29a Totals	136.		
b Totals		31,553.	

	(k) Nonpassive income from Schedule K-1
30 Add columns (h) and (k) of line 29a	2,759,431.
31 Add columns (g), (i), and (j) of line 29b	(31,553.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31	2,843,272.

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			
36 Add columns (c) and (e) of line 34b			
37 Total estate and trust income or (loss). Combine lines 35 and 36			

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

Part V **Summary**

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18	41	2,843,272.
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2019

SCHEDULE E

Name **DOUGLAS C. EMHOFF**

SSN/EIN

Passthrough **VENABLE LLP - VENABLE LLP**

ID

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	115,258.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	115,258.							115,258.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	115,258.							115,258.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles ...								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2019

SCHEDULE E

Name DOUGLAS C. EMHOFF

SSN/EIN

Passthrough VENABLE LLP - VENABLE LLP

ID

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	115,258.							115,258.
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income	115,258.							115,258.
Section 199A W-2 wages								
Section 199A unadjusted basis								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2019

SCHEDULE E

Name DOUGLAS C. EMHOFF

SSN/EIN

Passthrough DLA PIPER LLP

ID

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	2,754,211.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments	5,220.							
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	2,759,431.							2,759,431.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)	31,553.							31,553.
Nonpassive other								
Total Schedule E (page 2)	2,727,878.							2,727,878.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)	241.							241.
Net long-term cap. gain (loss)	-390.							-390.
Section 1256 contracts & straddles ...								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income	-5,817.							-5,817.
ITEMIZED DEDUCTIONS								
Charitable contributions	14,381.							14,381.
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2019

SCHEDULE E

Name DOUGLAS C. EMHOFF

SSN/EIN

Passthrough DLA PIPER LLP

ID

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income	5,817.							5,817.
Interest from U.S. bonds								
Ordinary dividends	1.							1.
Qualified dividends	1.							1.
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86	360.							360.
Adjusted gain or loss	2,106.							2,106.
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	2,795,975.							2,795,975.
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040	9,750.							9,750.
Dependent care benefits								
Retirement plans	121,930.							121,930.
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits	584.							584.
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income	2,751,840.							2,751,840.
Section 199A W-2 wages	1,622,730.							1,622,730.
Section 199A unadjusted basis	1,366,924.							1,366,924.

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2019

SCHEDULE E

Name DOUGLAS C. EMHOFF

SSN/EIN

Passthrough ESTHERVILLE HOTEL GROUP, LLC

ID

TAXPAYER

PARTNERSHIP

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	160.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover	24.							
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	136.							136.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	136.							136.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles ...								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions	9.							9.
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2019

SCHEDULE E

Name DOUGLAS C. EMHOFF

SSN/EIN

Passthrough ESTHERVILLE HOTEL GROUP, LLC

ID

TAXPAYER

PARTNERSHIP

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86	-2.							-2.
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits	3.							3.
Casualty and theft loss								
FORM 8995								
Qualified business income	160.							160.
Qualified service income								
Section 199A W-2 wages	186.							186.
Section 199A unadjusted basis	2,193.							2,193.

SCHEDULE SE
(Form 1040 or
1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

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

OMB No. 1545-0074

2019

Attachment
Sequence No. 17

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

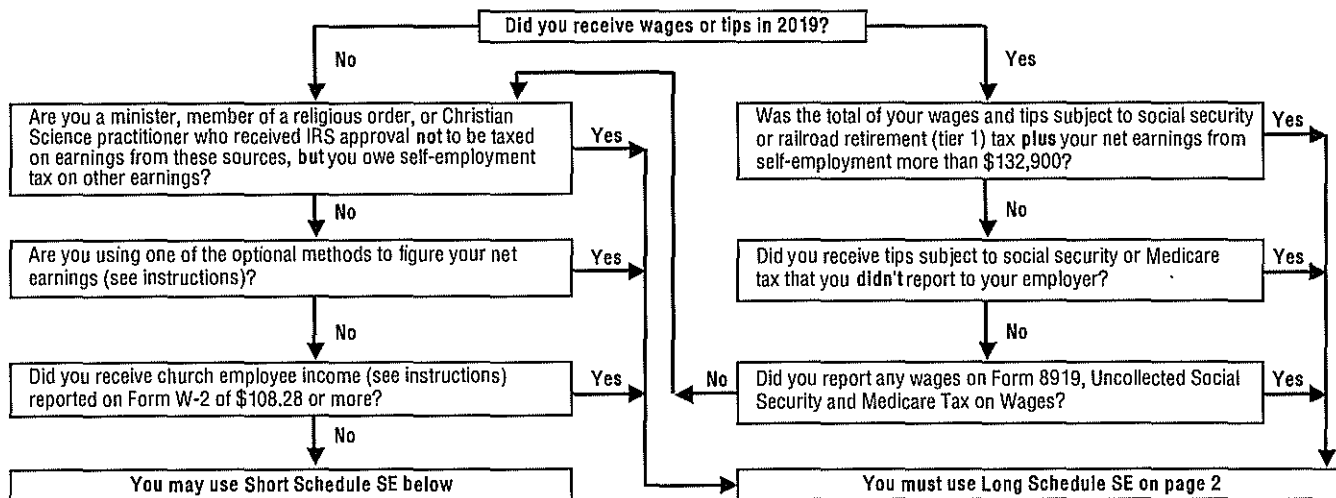
DOUGLAS C. EMHOFF

Social security number of
person with self-employment
income

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

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

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



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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	
2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	STMT 14 2,879,680.
3 Combine lines 1a, 1b, and 2	3	2,879,680.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b	4	2,659,384.
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55	5	93,602.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	6	46,801.

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

Schedule SE (Form 1040 or 1040-SR) 2019

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

Social security number of
person with self-employment
income

KAMALA D. HARRIS

Section B - Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for 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 <input type="checkbox"/>		
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b
2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions) SEE STATEMENT 15	2 264,825.
3	Combine lines 1a, 1b, and 2	3 264,825.
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.	4a 244,566.
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b
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	4c 244,566.
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-	5b
6	Add lines 4c and 5b	6 244,566.
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 2019	7 132,900
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 \$132,900 or more, skip lines 8b through 10, and go to line 11	8a 132,900.
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	8d
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10
11	Multiply line 6 by 2.9% (0.029)	11 7,092.
12	Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55	12 7,092.
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27	13 3,546.

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 ¹ wasn't more than \$8,160, or (b) your net farm profits ² were less than \$5,891.		
14	Maximum income for optional methods	14 5,440
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,440. Also include this amount on line 4b above	15
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$5,891 and also less than 72.189% of your gross nonfarm income ⁴ ; 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	16
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² 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.³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

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 for instructions and the latest information.

OMB No. 1545-0121

2019

Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

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	
i Enter the name of the foreign country or U.S. possession ▶ OTHER COUNTRIES				
1a Gross income from sources within country shown above and of the type checked above:	8,399.			1a 8,399.
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"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement) SEE STATEMENT 16	179,320.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	10,000.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	10,000.			
d Gross foreign source income	8,399.			
e Gross income from all sources	6,343,172.			
f Divide line 3d by line 3e	.001324101			
g Multiply line 3c by line 3f	13.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)	42.			
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	179,375.			6 179,375.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 -170,976.

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			(r) Rents and royalties
A									58.	58.
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶ **8 58.**

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2019)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	58.	
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 17 (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	33.	
11	Add lines 9 and 10	11	91.	
12	Reduction in foreign taxes	12		
13	Taxes reclassified under high tax kickout	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	91.	
15	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	15	-170,976.	
16	Adjustments to line 15	16	170,976.	
17	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 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without the deduction for your exemption	18		
19	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions. Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. Foreign estates and trusts should enter the amount from Form 1040-NR, line 42	20		
21	Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions. Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV	22	0.	

Part IV Summary of Credits From Separate Parts III

23	Credit for taxes on section 951A category income	23		
24	Credit for taxes on foreign branch category income	24		
25	Credit for taxes on passive category income	25		
26	Credit for taxes on general category income	26		
27	Credit for taxes on section 901(j) income	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on lump-sum distributions	29		
30	Add lines 23 through 29	30		
31	Enter the smaller of line 20 or line 30	31	0.	
32	Reduction of credit for international boycott operations	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 1; Form 1040-NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 46a	33	0.	

General Business Credit

► Go to 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.

OMB No. 1545-0095

2019
Attachment
Sequence No. **22**

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	584.
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 2019. See instructions	3	
4	Carryforward of general business credit to 2019. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
5	Carryback of general business credit from 2020. Enter the amount from line 2 of Part III with box D checked	5	
6	Add lines 1, 3, 4, and 5	6	584.

Part II Allowable Credit

7	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2, or the sum of the amounts from Form 1040-NR, lines 42 and 44 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 	7	1,054,847.
8	Alternative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	8	
9	Add lines 7 and 8	9	1,054,847.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	1,054,847.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	1,054,847.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	257,462.
14	Tentative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 	14	844,669.
15	Enter the greater of line 13 or line 14	15	844,669.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	210,178.
17	Enter the smaller of line 6 or line 16	17	584.
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2019)

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 2019. 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	797,385.
28	Add lines 17 and 26	28	584.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	796,801.
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 3.		
33	Enter the applicable passive activity credits allowed for 2019. See instructions	33	3.
34	Carryforward of business credit to 2019. 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	
35	Carryback of business credit from 2020. 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	3.
37	Enter the smaller of line 29 or line 36	37	3.
38	Credit allowed for the current year. 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"> • Individuals. Schedule 3 (Form 1040 or 1040-SR), line 6, or Form 1040-NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	587.

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 E ☐ Reserved
 B ☐ General Business Credit From a Passive Activity F ☐ Reserved
 C ☐ General Business Credit Carryforwards G ☐ Eligible Small Business Credit Carryforwards
 D ☐ General Business Credit Carrybacks 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) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
---------------------------	--	----------------------------------

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) (see instructions for limitation)	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 (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	584.
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 (Form 8830)	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	584.
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	3.
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	3.
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	587.

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 E ☐ Reserved
 B ☐ General Business Credit From a Passive Activity F ☐ Reserved
 C ☐ General Business Credit Carryforwards G ☐ Eligible Small Business Credit Carryforwards
 D ☐ General Business Credit Carrybacks 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) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
---------------------------	--	----------------------------------

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) (see instructions for limitation)	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 (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	584.
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 (Form 8830)	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	584.
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	584.

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 E ☐ Reserved
 B ☒ General Business Credit From a Passive Activity F ☐ Reserved
 C ☐ General Business Credit Carryforwards G ☐ Eligible Small Business Credit Carryforwards
 D ☐ General Business Credit Carrybacks 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) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
---------------------------	--	----------------------------------

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) (see instructions for limitation)	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 (Form 8881) (see instructions for limitation)	1j	
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k	
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 (Form 8830)	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	
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	3.
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	3.
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	3.

Alternative Minimum Tax - Individuals

Go to www.irs.gov/Form6251 for instructions and the latest information.

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

OMB No. 1545-0074

2019
Attachment
Sequence No. **32**

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

1	Enter the amount from Form 1040 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line 11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	3,018,127.
2a	If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 9	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040 or 1040-SR), line 8. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	2,106.
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) STMT 19	2l	360.
m	Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 18	2m	-2.
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$733,700, see instructions.)	4	3,030,591.

Part II Alternative Minimum Tax (AMT)

5	Exemption. (If you were under age 24 at the end of 2019, see instructions.) IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household ... \$510,300 ... \$71,700 Married filing jointly or qualifying widow(er) ... 1,020,600 ... 111,700 Married filing separately ... 510,300 ... 55,850 If line 4 is over the amount shown above for your filing status, see instructions.	5	0.
6	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	6	3,030,591.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; 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 or 1040-SR) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result.	7	844,669.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	844,669.
10	Add Form 1040 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2 (Form 1040 or 1040-SR), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040 or 1040-SR), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 12a, refigure that tax without using Schedule J before completing this line (see instructions)	10	1,054,847.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 1	11	0.

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

Form 6251 (2019)

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	3,030,591.
13 Enter the amount from line 6 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 or 1040-SR), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13	1.
14 Enter the amount from Schedule D (Form 1040 or 1040-SR), line 19 (as figured 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 smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	1.
16 Enter the smaller of line 12 or line 15	16	1.
17 Subtract line 16 from line 12	17	3,030,590.
18 If line 17 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	18	844,669.
19 Enter: <ul style="list-style-type: none"> • \$78,750 if married filing jointly or qualifying widow(er), • \$39,375 if single or married filing separately, or • \$52,750 if head of household. 	19	78,750.
20 Enter the amount from line 7 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 11b; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	3,018,126.
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	0.
22 Enter the smaller of line 12 or line 13	22	1.
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	0.
24 Subtract line 23 from line 22	24	1.
25 Enter: <ul style="list-style-type: none"> • \$434,550 if single • \$244,425 if married filing separately • \$488,850 if married filing jointly or qualifying widow(er) • \$461,700 if head of household 	25	488,850.
26 Enter the amount from line 21	26	0.
27 Enter the amount from line 7 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 11b; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	3,018,126.
28 Add line 26 and line 27	28	3,018,126.
29 Subtract line 28 from line 25. If zero or less, enter -0-	29	0.
30 Enter the smaller of line 24 or line 29	30	0.
31 Multiply line 30 by 15% (0.15)	31	
32 Add lines 23 and 30	32	0.
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33 Subtract line 32 from line 22	33	1.
34 Multiply line 33 by 20% (0.20)	34	
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
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	844,669.
39 If line 12 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	39	844,669.
40 Enter the smaller 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	844,669.

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s) DOUGLAS C. EMHOFF & KAMALA D. HARRIS	Social Security Number <div style="background-color: black; width: 100px; height: 20px;"></div>
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Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
K1-	DLA PIPER LLP						
	* REGULAR INCOME	2,727,878.					
	DEPR ADJ	360.		360.			
	ADJ GAIN/LOSS, LN	2,106.	2,106.				
	* AMT NET INCOME	2,730,344.	2,106.	360.			
K1-	ESTHERVILLE HOTEL GROU						
	P, LLC						
	* REGULAR INCOME	136.					
	AMT ADJUSTMENTS	-2.			-2.		
	* AMT NET INCOME	134.			-2.		
	** TOTAL ADJ & PREF **		2,106.	360.	-2.		

ALTERNATIVE MINIMUM TAX

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 for instructions and the latest information.

OMB No. 1545-0121

2019

Attachment
Sequence No. 19

Form 1116

Department of the Treasury
Internal Revenue Service (99)

Name

Identifying number as shown on page 1 of your tax return

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

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	
i Enter the name of the foreign country or U.S. possession	OTHER COUNTRIES			
1a Gross income from sources within country shown above and of the type checked above:	8,399.			1a 8,399.
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"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)	179,320.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income	8,399.			
e Gross income from all sources	6,345,278.			
f Divide line 3d by line 3e	.001323661			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)	42.			
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	179,362.			6 179,362.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 -170,963.

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			(r) Rents and royalties
A									58.	58.
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2										8 58.

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2019)

ALTERNATIVE MINIMUM TAX

Form 1116 (2019) **DOUGLAS C. EMHOFF & KAMALA D. HARRIS**

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	58.	
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 20 (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	33.	
11	Add lines 9 and 10	11	91.	
12	Reduction in foreign taxes	12		
13	Taxes reclassified under high tax kickout	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	91.	
15	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	15	-170,963.	
16	Adjustments to line 15	16	170,963.	
17	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 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	Individuals: Enter the amount from Form 1040 or 1040-SR, line 11b; or Form 1040-NR, line 41. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the total of Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 41, 42, and 44. Foreign estates and trusts should enter the amount from Form 1040-NR, line 42 Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV	22	0.	

Part IV Summary of Credits From Separate Parts III

23	Credit for taxes on section 951A category income	23		
24	Credit for taxes on foreign branch category income	24		
25	Credit for taxes on passive category income	25		
26	Credit for taxes on general category income	26		
27	Credit for taxes on section 901(j) income	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on lump-sum distributions	29		
30	Add lines 23 through 29	30		
31	Enter the smaller of line 20 or line 30	31	0.	
32	Reduction of credit for international boycott operations	32		
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 1; Form 1040-NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 46a	33	0.	

Form 1116 (2019)

SCHEDULE H
(Form 1040 or 1040-SR)

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 for instructions and the latest information.

OMB No. 1545-1971

2019
Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

DOUGLAS C. EMHOFF

Calendar year taxpayers having no household employees in 2019 don't have to complete this form for 2019.

A Did you pay **any one** household employee cash wages of \$2,100 or more in 2019? (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 1.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2019 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 2018 or 2019 to **all** household employees? (Don't count cash wages paid in 2018 or 2019 to your spouse, your child under age 21, or your parent.)

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

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	31,123.	
2	Social security tax. Multiply line 1 by 12.4% (0.124)			2 3,859.
3	Total cash wages subject to Medicare tax	3	31,123.	
4	Medicare tax. Multiply line 3 by 2.9% (0.029)			4 903.
5	Total cash wages subject to Additional Medicare Tax withholding	5		
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)			6
7	Federal income tax withheld, if any			7
8	Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7			8 4,762.

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2018 or 2019 to **all** household employees? (Don't count cash wages paid in 2018 or 2019 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** Stop. Include the amount from line 8 above on Schedule 2 (Form 1040 or 1040-SR), line 7a. If you're not required to file Form 1040 or 1040-SR, see the line 9 instructions.
☒ **Yes.** Go to line 10.

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

Schedule H (Form 1040 or 1040-SR) 2019

Part II Federal Unemployment (FUTA) Tax

10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."

	Yes	No
10		X
11	X	
12	X	

11 Did you pay all state unemployment contributions for 2019 by April 15, 2020? Fiscal year filers, see instructions

12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

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.	01/01/19	12/31/19	.0380	378.	266.	112.	415.
DC	9,000.	01/01/19	12/31/19	.0270	486.	243.	243.	287.
18 Totals						18	355.	702.

19 Add columns (g) and (h) of line 18

19

1,057.

20 Total cash wages subject to FUTA tax (see the line 15 instructions)

20

14,000.

21 Multiply line 20 by 6.0% (0.060)

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 8. If you checked the "Yes" box on line C of page 1, enter -0-

25

4,762.

26 Add line 16 (or line 24) and line 25

26

4,846.

27 Are you required to file Form 1040 or 1040-SR?

☒

Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040 or 1040-SR), line 7a. 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.

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

Health Savings Accounts (HSAs)

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

▶ Go to www.irs.gov/Form8889 for instructions and the latest information.**2019**Attachment
Sequence No. 52

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

DOUGLAS C. EMHOFFSocial security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ▶**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 2019 (see instructions) ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	
3	If you were under age 55 at the end of 2019 and, on the first day of every month during 2019, you were, or were considered, an eligible individual with the same coverage, enter \$3,500 (\$7,000 for family coverage). All others, see the instructions for the amount to enter	3	7,000.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, 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	7,000.
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 2019, see the instructions for the amount to enter	6	7,000.
7	If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions)	7	1,000.
8	Add lines 6 and 7	8	8,000.
9	Employer contributions made to your HSAs for 2019	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	8,000.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25	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 2019 from all HSAs (see instructions)	14a	501.
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	501.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	501.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>		
b	Additional 20% tax (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 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	

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

Form 8889 (2019)

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 Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21. On the dotted line next to Schedule 1 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 21, enter "HSA" and the amount	20	
21 Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040 or 1040-SR), line 8, or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HDHP" and the amount on the line next to the box	21	

Form 8889 (2019)

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

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

Name(s) shown on return

Your taxpayer identification number

DOUGLAS C. EMHOFF & KAMALA D. HARRIS**Part I Trade, Business, or Aggregation Information**Complete Schedules A, B, and/or C (Form 8995-A), as applicable, before starting Part I. Attach additional worksheets when needed.
See instructions.

1	(a) Trade, business, or aggregation name	(b) Check if specified service	(c) Check if aggregation	(d) Taxpayer identification number	(e) Check if patron
A	ESTHERVILLE HOTEL GROUP, LLC	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Part II Determine Your Adjusted Qualified Business Income

	A	B	C
2 Qualified business income from the trade, business, or aggregation. See instructions	160.		
3 Multiply line 2 by 20% (0.20). If your taxable income is \$160,700 or less (\$160,725 if married filing separately; \$321,400 if married filing jointly), skip lines 4 through 12 and enter the amount from line 3 on line 13	32.		
4 Allocable share of W-2 wages from the trade, business, or aggregation	186.		
5 Multiply line 4 by 50% (0.50)	93.		
6 Multiply line 4 by 25% (0.25)	47.		
7 Allocable share of the unadjusted basis immediately after acquisition (UBIA) of all qualified property	2,193.		
8 Multiply line 7 by 2.5% (0.025)	55.		
9 Add lines 6 and 8	102.		
10 Enter the greater of line 5 or line 9	102.		
11 W-2 wage and qualified property limitation. Enter the smaller of line 3 or line 10	32.		
12 Phased-in reduction. Enter the amount from line 26, if any. See instructions			
13 Qualified business income deduction before patron reduction. Enter the greater of line 11 or line 12	32.		
14 Patron reduction. Enter the amount from Schedule D (Form 8995-A), line 6, if any. See instructions			
15 Qualified business income component. Subtract line 14 from line 13	32.		
16 Total qualified business income component. Add all amounts reported on line 15	32.		

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

Form **8995-A** (2019)

Part III Phased-in Reduction

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

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

Part IV Determine Your Qualified Business Income Deduction

27	Total qualified business income component from all qualified trades, businesses, or aggregations. Enter the amount from line 16	27	32.	
28	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss). See instructions	28		
29	Qualified REIT dividends and PTP (loss) carryforward from prior years	29	()	
30	Total qualified REIT dividends and PTP income. Combine lines 28 and 29. If less than zero, enter -0-	30		
31	REIT and PTP component. Multiply line 30 by 20% (0.20)	31		
32	Qualified business income deduction before the income limitation. Add lines 27 and 31	32	32.	
33	Taxable income before qualified business income deduction	33	3,018,159.	
34	Net capital gain. See instructions	34	1.	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	3,018,158.	
36	Income limitation. Multiply line 35 by 20% (0.20)	36	603,632.	
37	Qualified business income deduction before the domestic production activities deduction (DPAD) under section 199A(g). Enter the smaller of line 32 or line 36	37	32.	
38	DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative. Don't enter more than line 33 minus line 37	38		
39	Total qualified business income deduction. Add lines 37 and 38	39	32.	
40	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 28 and 29. If zero or greater, enter -0-	40	()	

Form 8995-A (2019)

Additional Medicare Tax

- 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 for instructions and the latest information.

2019Attachment
Sequence No. 71

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	166,027.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	166,027.	
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 or 1040-SR), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8	2,903,950.	
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	166,027.	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	83,973.	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		2,819,977.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		25,380.

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

14 Railroad retirement (RTTA) 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 (RTTA) 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 or 1040-SR), line 8 (check box a) (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions), and go to Part V	18		25,380.
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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	2,407.	
20 Enter the amount from line 1	20	166,027.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	2,407.	
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 (RTTA) 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 or 1040-SR, line 17 (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions)	24		

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

Form 8959 (2019)

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

OMB No. 1545-2227

2019Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. 72

Name(s) shown on your tax return

Your social security number or EIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS**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	12,341.
2	Ordinary dividends (see instructions)		2	1.
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	2,843,272.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 21	4b	-2,843,136.	
c	Combine lines 4a and 4b		4c	136.
5a	Net gain or loss from disposition of property (see instructions)	5a	-149.	
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	-149.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	12,329.

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	527.	
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	527.
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	527.

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	11,802.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	3,095,590.
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	2,845,590.
16	Enter the smaller of line 12 or line 15	16	11,802.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	448.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

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

Form 8960 (2019)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2019**

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

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	1	12,341.
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	2	1.
3	Annuities from nonqualified plans	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	2,869,139.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b	-2,869,003.
c	Combine lines 4a and 4b	4c	136.
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	-149.
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b	
c	Adjustment from disposition of partnership interest or S corporation stock	5c	
d	Combine lines 5a through 5c	5d	-149.
6	Changes in investment income for certain CFCs and PFICs	6	
7	Other modifications to investment income	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	12,329.

Part II State Income Tax Pro-ration for 2019 Income Tax Payments

9	State total income	9	3,121,457.
10	State income tax payments for 2019	10	109,972.
11	2019 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11	434.

Part III State Income Tax Pro-ration for 2018 Estimate Payments Made in 2019

12	State estimate payments for 2018	12	50,000.
13	Percent of state income taxes attributable to investment income for 2018	13	.001895
14	2018 state estimate payments attributable to investment income. Line 12 times line 13	14	95.

Part IV State Income Tax Pro-ration for Balance of Prior Years Tax Plus Extension Payments Paid in 2019

15	Balance of prior years tax plus extension payments paid in 2019	15	
16	Percent of state income taxes attributable to investment income for 2018	16	.001895
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction	18	(856.)
19	Percent of state income taxes attributable to investment income for 2018	19	.001895
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	(2.)

Part VI Total State Income Tax Payments Attributable to Investment Income

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21	527.
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Form 8960 (2019)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040, Form 1040-SR, or Form 1041.
▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

2019Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

DOUGLAS C. EMHOFF & KAMALA D. HARRIS**Part I 2019 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	136.
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()
d Combine lines 3a, 3b, and 3c	3d	136.

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

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

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

Part IV Total Losses Allowed

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

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (see instructions)

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

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

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR WORKSHEET 3				
Total. Enter on Form 8582, lines 3a, 3b, and 3c	136.				

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total				

Passive Activity Credit Limitations

▶ See separate instructions. ▶ Attach to Form 1040, 1040-SR, or 1041.
▶ Go to www.irs.gov/Form8582CR for the latest information.

OMB No. 1545-1034

Attachment
Sequence No. 89

Name(s) shown on return

Identifying number

DOUGLAS C. EMHOFF & KAMALA D. HARRIS**Part I Passive Activity Credits**

Caution: If you have credits from a publicly traded partnership, see Publicly Traded Partnerships (PTPs) in the instructions.

Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See Lines 1a through 1c in the instructions.)

1a	Credits from Worksheet 1, column (a)	1a	
b	Prior year unallowed credits from Worksheet 1, column (b)	1b	
c	Add lines 1a and 1b	1c	

Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c in the instructions.)

2a	Credits from Worksheet 2, column (a)	2a	
b	Prior year unallowed credits from Worksheet 2, column (b)	2b	
c	Add lines 2a and 2b	2c	

Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c in the instructions.)

3a	Credits from Worksheet 3, column (a)	3a	
b	Prior year unallowed credits from Worksheet 3, column (b)	3b	
c	Add lines 3a and 3b	3c	

All Other Passive Activity Credits (See Lines 4a through 4c in the instructions.)

4a	Credits from Worksheet 4, column (a)	4a		3.
b	Prior year unallowed credits from Worksheet 4, column (b)	4b		
c	Add lines 4a and 4b	4c		3.
5	Add lines 1c, 2c, 3c, and 4c	5		3.
6	Enter the tax attributable to net passive income (see instructions)	6		51.
7	Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions	7		0.

Note: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II, III, or IV. Instead, go to line 37.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8	Enter the smaller of line 1c or line 7	8	
9	Enter \$150,000. If married filing separately, see instructions	9	
10	Enter modified adjusted gross income, but not less than zero (see instructions). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16	10	
11	Subtract line 10 from line 9	11	
12	Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions	12	
13a	Enter the amount, if any, from line 10 of Form 8582	13a	
b	Enter the amount, if any, from line 14 of Form 8582	13b	
c	Add lines 13a and 13b	13c	
14	Subtract line 13c from line 12	14	
15	Enter the tax attributable to the amount on line 14 (see instructions)	15	
16	Enter the smaller of line 8 or line 15	16	

For Paperwork Reduction Act Notice, see instructions.

Form **8582-CR** (Rev. 12-2019)

Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)

Note: Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7	17	
18	Enter the amount from line 16	18	
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V	19	
20	Enter the smaller of line 2c or line 19	20	
21	Enter \$250,000. If married filing separately, see instructions to find out if you can skip lines 21 through 26	21	
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30	22	
23	Subtract line 22 from line 21	23	
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions	24	
25a	Enter the amount, if any, from line 10 of Form 8582	25a	
b	Enter the amount, if any, from line 14 of Form 8582	25b	
c	Add lines 25a and 25b	25c	
26	Subtract line 25c from line 24	26	
27	Enter the tax attributable to the amount on line 26 (see instructions)	27	
28	Enter the amount, if any, from line 18	28	
29	Subtract line 28 from line 27	29	
30	Enter the smaller of line 20 or line 29	30	

Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989

Note: Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31	
32	Enter the amount from line 30	32	
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33	
34	Enter the smaller of line 3c or line 33	34	
35	Tax attributable to the remaining special allowance (see instructions)	35	
36	Enter the smaller of line 34 or line 35	36	

Part V Passive Activity Credit Allowed

37	Passive Activity Credit Allowed. Add lines 6, 16, 30, and 36. See instructions to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see Publicly Traded Partnerships (PTPs) in the instructions.	37	3.
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Part VI Election To Increase Basis of Credit Property

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See instructions	<input type="checkbox"/>
39	Name of passive activity disposed of	
40	Description of the credit property for which the election is being made	
41	Amount of unallowed credit that reduced your basis in the property	\$

ALTERNATIVE MINIMUM TAX
Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040, Form 1040-SR, or Form 1041.
▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

Name(s) shown on return

Identifying number

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Part I 2019 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see

Special Allowance for Rental Real Estate Activities in the instructions.)

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	134.	3d	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	()		
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()		
d Combine lines 3a, 3b, and 3c				134.

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4			134.
---	---	--	--	------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

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

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

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

Part IV Total Losses Allowed

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

Form 8582 (2019) DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

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

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

[illegible]

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total				

Statement SBE Supplemental Business Expenses

2019

Your name	Social security number	Business in which expenses were incurred
DOUGLAS C. EMHOFF		PARTNERSHIP EXPENSES

Part I Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29	1 13,503.	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment SEE STATEMENT 28	4 16,028.	
5 Meals expenses	5	4,043.
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 29,531.	4,043.

NOTE: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Reimbursements for Expenses Listed In STEP 1

7 Enter amounts that were not reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 12 of your Form W-2	7		
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STEP 3 Figure Expenses Subject to the Limitation

8 Subtract line 7 from line 6	8 29,531.		4,043.
9 In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). (If zero or less, enter -0-) (If subject to the Department of Transportation (DOT) hours-of-service limits: Multiply by 80% (.80) instead of 50%)	9 29,531.		2,022.
10 Add the amounts on line 9 of both columns and enter the total here. These are your supplemental business expenses		10	31,553.

Part II Vehicle Expenses**Section A. - General Information**

		(a) Vehicle 1	(b) Vehicle
11 Enter the date vehicle was placed in service	11	12/01/17	
12 Total miles vehicle was driven during 2019	12	5,700 miles	miles
13 Business miles included on line 12	13	3,640 miles	miles
14 Percent of business use. Divide line 13 by line 12	14	63.86 %	%
15 Average daily roundtrip commuting distance	15	miles	miles
16 Commuting miles included on line 12	16	miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17	2,060 miles	miles
18 Was your vehicle available for personal use during off-duty hours?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

19 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

20 Do you have evidence to support your deduction? ☒ Yes ☐ No

21 If "Yes," is the evidence written? ☒ Yes ☐ No

Section B. - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 58¢ (0.58). Enter the result here and on line 1	22	
--	----	--

Section C. - Actual Expenses

		(a) Vehicle 1	(b) Vehicle
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	STMT 29 5,544.	
24a Vehicle rentals	24a	15,600.	
b Inclusion amount	24b		
c Subtract line 24b from line 24a	24c	15,600.	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2)	25		
26 Add lines 23, 24c, and 25	26	21,144.	
27 Multiply line 26 by the percentage on line 14	27	13,503.	
28 Depreciation. Enter amount from line 38 below	28		
29 Add lines 27 and 28. Enter total here and on line 1	29	13,503.	

Section D. - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle	(b) Vehicle
30 Enter cost or other basis	30		
31 Enter section 179 deduction and special allowance	31		
32 Multiply line 30 by line 14 (see Form 2106 instructions if you claimed the section 179 deduction or special allowance)	32		
33 Enter depreciation method and percentage	33		
34 Multiply line 32 by the percentage on line 33	34		
35 Add lines 31 and 34	35		
36 Enter the limitation amount	36		
37 Multiply line 36 by the percentage on line 14	37		
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

Allocation of Form 2106/Statement SBE Business Expenses

PARTNERSHIP EXPENSES
DOUGLAS C. EMHOFF

Description	Schedule A/ Form 2106	Other Business Entities/Statement SBE					Total to Business Entity
		Vehicle Expenses	Parking Fees, tolls and transportation	Travel Expenses	Business Expenses	Meals Expenses	
DLA PIPER LLP							
OTHER BUSINESS EXPENSES					16,028.	2,022.	18,050.
CAR AND TRUCK EXPENSES		3,541.					
LEASE EXPENSES		9,962.					
TOTAL VEHICLE EXP.		13,503.					13,503.
GRAND TOTAL							31,553.

2019 DEPRECIATION AND AMORTIZATION REPORT

PARTNERSHIP EXPENSES

FORM 2106/SBE- 1

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
5	IPAD	07/01/18	200DE	5.00	HY	17	1,498.		1,498.	0.	0.			0.	0.
	MACHINERY & EQUIPMENT														
1	I PHONE	07/01/11	200DE	5.00	HY	17	790.		790.	0.	0.			0.	0.
3	LAPTOP COMPUTER	07/01/14	200DE	5.00	HY	17	1,200.		1,200.	0.	0.			0.	0.
	* 2106/SBE TOTAL MACHINERY & EQUIPMENT						1,990.		1,990.		0.			0.	0.
	* GRAND TOTAL 2106/SBE DEPRECIATION						3,488.		3,488.		0.			0.	0.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

SUMMARY

OMB No. 1545-0172

2019

Attachment
Sequence No. 179

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return	Business or activity to which this form relates	Identifying number
DOUGLAS C. EMHOFF & KAMALA D. HARRIS	ALL BUSINESS ACTIVITIES	

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000.
2	Total cost of section 179 property placed in service (see instructions)	2	0.
3	Threshold cost of section 179 property before reduction in limitation	3	2,550,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,020,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
TOTAL ALLOWABLE PASS-THROUGH SECTION 179 EXPENSE 24.			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	24.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	24.
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	1,020,000.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	24.
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2019)

EMHOFF, DOUGLAS

Form 1116

U.S. and Foreign Source Income Summary

NAME

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

FOREIGN
GENERAL

INCOME TYPE	TOTAL	U.S.	FOREIGN GENERAL
Compensation	157,327.	157,327.	
Dividends/Distributions	1.	1.	
Interest	12,341.	12,341.	
Capital Gains	241.	241.	
Business/Profession	464,500.	464,500.	
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation	SEE STATEMENT 31 5,708,762.	5,700,363.	8,399.
Trust/Estate			
Other Income			
Gross Income	6,343,172.	6,334,773.	8,399.
Less:			
Section 911 Exclusion			
Capital Losses	390.	390.	
Capital Gains Tax Adjustment			
Total Income - Form 1116	6,342,782.	6,334,383.	8,399.
Deductions:			
Business/Profession Expenses	3,065,165.	3,059,137.	6,028.
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses			
Non-capital Losses			
Individual Retirement Account			
Moving Expenses			
Self-employment Tax Deduction	50,347.	4,907.	45,440.
Self-employment Health Insurance	9,750.	283.	9,467.
Keogh Contributions	121,930.	3,545.	118,385.
Alimony			
Forfeited Interest			
Foreign Housing Deduction			
Other Adjustments			
Capital Gains Tax Adjustment			
Total Deductions	3,247,192.	3,067,872.	179,320.
Adjusted Gross Income	3,095,590.	3,266,511.	-170,921.
Less Itemized Deductions:			
Specifically Allocated	35,390.	35,390.	
Home Mortgage Interest	32,041.	31,999.	42.
Other Interest			
Ratably Allocated	10,000.	9,987.	13.
Total Adjustments to Adjusted Gross Income	77,431.	77,376.	55.
Taxable Income	3,018,159.	3,189,135.	-170,976.

Form 1116

Allocation of Itemized Deductions

NAME

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

	Total Itemized Deductions	Form 1116		
		Specifically U.S.	Specifically Foreign	Ratable
Medical/Dental				
Taxes	10,000.			10,000.
Interest - Not Including Investment Interest	32,041.	31,999.	42.	
Investment Interest				
Contributions	35,390.	35,390.		
Casualty Losses				
Other Miscellaneous Deductions - Not Including Gambling Losses				
Gambling Losses				
Foreign Adjustment				
Total Itemized Deductions	77,431.	67,389.	42.	10,000.

NAME

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Foreign Income Category

GENERAL LIMITATION INCOME

Regular

	2014	2015	2016	2017	2018	2019
1. Foreign tax paid/accrued						58.
2. FTC carryback to 2019 for amended returns						
3. Reduction in foreign taxes						
4. Foreign tax available						58.
5. Maximum credit allowable						0.
6. Unused foreign tax (+) or excess of limit (-)					33.	58.
7. Foreign tax carryback						
8. Foreign tax carryforward						
9. Foreign tax or excess limit remaining					33.	58.
Total foreign taxes from all available years to be carried to next year						91.

	2009	2010	2011	2012	2013
1. Foreign tax paid/accrued					
2. FTC carryback to 2019 for amended returns					
3. Reduction in foreign taxes					
4. Foreign tax available					
5. Maximum credit allowable					
6. Unused foreign tax (+) or excess of limit (-)					
7. Foreign tax carryback					
8. Foreign tax carryforward					
9. Foreign tax or excess limit remaining					

NAME

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Foreign Income Category

GENERAL LIMITATION INCOME

AMT	2014	2015	2016	2017	2018	2019
1. Foreign tax paid/accrued						58.
2. FTC carryback to 2019 for amended returns						
3. Reduction in foreign taxes						
4. Foreign tax available						58.
5. Maximum credit allowable						0.
6. Unused foreign tax (+) or excess of limit (-)					33.	58.
7. Foreign tax carryback						
8. Foreign tax carryforward						
9. Foreign tax or excess limit remaining					33.	58.
Total foreign taxes from all available years to be carried to next year						91.

	2009	2010	2011	2012	2013
1. Foreign tax paid/accrued					
2. FTC carryback to 2019 for amended returns					
3. Reduction in foreign taxes					
4. Foreign tax available					
5. Maximum credit allowable					
6. Unused foreign tax (+) or excess of limit (-)					
7. Foreign tax carryback					
8. Foreign tax carryforward					
9. Foreign tax or excess limit remaining					

Form 1116

Foreign Wages, Salaries, Business and Profession Income

NAME

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Wages and Salaries:

Source	Amount

Total Foreign Wages and Salaries

Business and Profession Income:

Source	Amount
DLA PIPER LLP	8,399.

Total Foreign Business and Profession Income 8,399.

Reduction for Foreign Earned Income Exclusion/Deduction:

Total Foreign Wages and Salaries

Foreign Earned Income Exclusion/Deduction

Percent Applicable to Foreign Wages and Salaries

Reduction Amount

Wages and Salaries Included on Form 1116, line 1

Total Foreign Business and Profession Income

Foreign Earned Income Exclusion/Deduction

Percent Applicable to Foreign Business and Profession Income

Reduction Amount

Business and Profession Income Included on Form 1116, line 1 8,399.

SELF-EMPLOYED RETIREMENT PLAN
COMPUTATION OF DEDUCTIBLE CONTRIBUTIONS FOR
FEDERAL 1040

DOUGLAS C. EMHOFF

1. DEFINED CONTRIBUTIONS

a. Employer contributions made to the plan(s) for the sole proprietor or partner	62,000.	
b. Less amount allocated to insurance		
c. Net contributions, line 1a minus line 1b	62,000.	
d. Earned income of the sole proprietor or partner	2,832,879.	
e. Applicable percentage of line d <u>LIMITED TO MAXIMUM CONTRIBUTION</u>	56,000.	
f. Elective deferrals and catch-up contributions	6,000.	
g. Elective deferrals designed as Roth contributions		
h. Allowable deduction, lesser of (line 1c or line 1e) plus line f minus line g		62,000.
i. Excess contribution		

2. DEFINED BENEFIT - Deductible contributions

3. Total deductible contributions. Add line 1h and line 2	62,000.
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FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 2

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	157,327.	22,809.	9,472.		8,240.	2,407.
TOTALS	157,327.	22,809.	9,472.		8,240.	2,407.

FORM 1040 QUALIFIED DIVIDENDS STATEMENT 3

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
FROM K-1 - DLA PIPER LLP	1.	1.
TOTAL INCLUDED IN FORM 1040, LINE 3A		1.

SCHEDULE 1	STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT	4
	2018	2017	2016	
	CALIFORNIA			
GROSS STATE/LOCAL INC TAX REFUNDS	184.			
LESS: TAX PAID IN FOLLOWING YEAR				
NET TAX REFUNDS CALIFORNIA	184.			
	CALIFORNIA			
GROSS STATE/LOCAL INC TAX REFUNDS	2,661.			
LESS: TAX PAID IN FOLLOWING YEAR	856.			
NET TAX REFUNDS CALIFORNIA	1,805.			
TOTAL NET TAX REFUNDS	1,989.			

SCHEDULE 1 REFUNDS ATTRIBUTABLE TO EST. TAX PAID FOLLOWING YR STATEMENT 5

	2018	STATE REFUND	AMOUNT SUBTRACTED FROM TAXABLE REFUND
	CALIFORNIA		
STATE TAX PAID IN FOLLOW YEAR	50,000.		
	<hr/>		
	X	2,661. =	856.
TOTAL STATE TAX PAID 2018	155,349.		<hr/> <hr/>

SCHEDULE 1 SELF-EMPLOYED HEALTH INSURANCE DEDUCTION WORKSHEET STATEMENT 6

DOUGLAS C. EMHOFF

DLA PIPER LLP

1	NONSPECIFIED HEALTH INSURANCE PAYMENTS	9,750.
2	NET PROFIT FROM TRADE OR BUSINESS UNDER WHICH INSURANCE PLAN IS ESTABLISHED	2,764,422.
3	TOTAL OF ALL NET PROFITS AND EARNED INCOME. S CORPORATIONS SKIP TO LINE 9	2,879,680.
4	DIVIDE LINE 2 BY LINE 3	.9600
5	DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	46,801.
6	LINE 4 TIMES LINE 5	44,928.
7	LINE 2 MINUS LINE 6	2,719,494.
8	SELF-EMPLOYED SEP, SIMPLE, AND QUALIFIED PLANS ATTRIBUTABLE TO TRADE OR BUSINESS NAMED ABOVE	117,050.
9	LINE 7 MINUS LINE 8. S CORPORATIONS ENTER WAGES RECEIVED	2,602,444.
10	FORM 2555, LINE 45 ATTRIBUTABLE TO THE TRADE OR BUSINESS NAMED ABOVE	
11	LINE 9 MINUS LINE 10	2,602,444.
12	SELF-EMPLOYED HEALTH INSURANCE DEDUCTION. LESSER OF LINE 1 OR LINE 11	9,750.

SCHEDULE 1	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT 7
		2018
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.		1,989.
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION		
1 NET REFUNDS FOR RECALCULATION		1,989.
2 AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E		10,000.
3 TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C		23,725.
4 SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE		-13,725.
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)		

SCHEDULE 2	OTHER TAXES	STATEMENT	8
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DESCRIPTION	AMOUNT
FROM FORM 8959	25,380.
FROM FORM 8960	448.
TOTAL TO SCHEDULE 2, LINE 8	25,828.

SCHEDULE 3	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT	9
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DESCRIPTION	AMOUNT
1ST QTR ESTIMATE PAYMENT - JOINT	186,000.
2ND QTR ESTIMATE PAYMENT - JOINT	145,000.
3RD QTR ESTIMATE PAYMENT - JOINT	186,000.
4TH QTR ESTIMATE PAYMENT - JOINT	215,000.
TOTAL TO SCHEDULE 3, LINE 8	732,000.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	10
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DESCRIPTION	AMOUNT
UNITED STATE SENATE	9,472.
OTHER STATE AND LOCAL INCOME TAXES	99,122.
CALIFORNIA 1ST QTR ESTIMATE PAYMENTS	44,975.
CALIFORNIA 2ND QTR ESTIMATE PAYMENTS	53,000.
CALIFORNIA PRIOR YEAR OVERPAYMENT APPLIED	2,525.
CALIFORNIA PRIOR YEAR ESTIMATE PAYMENTS	50,000.
REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS	-856.
TOTAL TO SCHEDULE A, LINE 5A	258,238.

SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT 11
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
CSUN FOUNDATION		2,500.	
HOWARD UNIVERISTY		5,000.	
MATTHEW SILVERMAN MEMORIAL FOUNDATION		5,000.	
PARSONS SCHOOL OF DESIGN		2,500.	
THE MAPLE COUNCILING CENTER		1,000.	
UNIVERSITY OF SOUTHERN CALIFORNIA		5,000.	
FROM K-1 - DLA PIPER LLP		12,990.	
FROM K-1 - DLA PIPER LLP			1,391.
FROM K-1 - ESTHERVILLE HOTEL GROUP, LLC		9.	
SUBTOTALS		33,999.	1,391.
TOTAL TO SCHEDULE A, LINE 11			35,390.

SCHEDULE D	NET SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 12
DESCRIPTION OF ACTIVITY		GAIN OR LOSS
DLA PIPER LLP		241.
TOTAL TO SCHEDULE D, PART I, LINE 5		241.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 13
DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
DLA PIPER LLP	-390.	
TOTAL TO SCHEDULE D, PART II, LINE 12	-390.	

SCHEDULE SE	NON-FARM INCOME	STATEMENT 14
DESCRIPTION		AMOUNT
VENABLE LLP		115,258.
DLA PIPER LLP		2,764,422.
TOTAL TO SCHEDULE SE, LINE 2		2,879,680.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 15
DESCRIPTION		AMOUNT
WRITER		264,825.
TOTAL TO SCHEDULE SE, LINE 2		264,825.

FORM 1116	EXPENSES DIRECTLY ALLOCABLE TO FOREIGN INCOME	STATEMENT 16
DESCRIPTION	COUNTRY	AMOUNT
DLA PIPER LLP	OTHER COUNTRIES	6,028.
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION	OTHER COUNTRIES	9,467.
KEOGH/SEP CONTRIBUTIONS	OTHER COUNTRIES	118,385.
SELF-EMPLOYMENT TAX DEDUCTION	OTHER COUNTRIES	45,440.
TOTAL TO FORM 1116, PART I, LINE 2		179,320.

FORM 1116 FOREIGN TAX CREDIT CARRYOVER / CARRYBACK STATEMENT 17

GENERAL LIMITATION INCOME

YEAR OF CREDIT	TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	BALANCE AVAILABLE
2018 FOREIGN TAX CREDIT	33.	0.	33.
2017 FOREIGN TAX CREDIT	0.	0.	0.
2016 FOREIGN TAX CREDIT	0.	0.	0.
2015 FOREIGN TAX CREDIT	0.	0.	0.
2014 FOREIGN TAX CREDIT	0.	0.	0.
2013 FOREIGN TAX CREDIT	0.	0.	0.
2012 FOREIGN TAX CREDIT	0.	0.	0.
2011 FOREIGN TAX CREDIT	0.	0.	0.
2010 FOREIGN TAX CREDIT	0.	0.	0.
2009 FOREIGN TAX CREDIT	0.	0.	0.
FOREIGN TAX CR CARRYBACK TO 2019			0.
TOTAL TO FORM 1116, PART III, LINE 10			33.

FORM 6251 PASSIVE ACTIVITIES STATEMENT 18

NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
ESTHERVILLE HOTEL GROUP, LLC	SCH E	134.	136.	-2.
TOTAL TO FORM 6251, LINE 2M				-2.

FORM 6251 DEPRECIATION ON ASSETS PLACED IN SERVICE AFTER 1986 STATEMENT 19

DESCRIPTION	AMOUNT
FROM K-1 - DLA PIPER LLP	360.
TOTAL TO FORM 6251, LINE 2L	360.

FORM 1116 ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT STATEMENT 20
CARRYOVER/CARRYBACK

GENERAL LIMITATION INCOME

YEAR OF CREDIT	TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	BALANCE AVAILABLE
2018 ALT. MIN. TAX CREDIT	33.	0.	33.
2017 ALT. MIN. TAX CREDIT	0.	0.	0.
2016 ALT. MIN. TAX CREDIT	0.	0.	0.
2015 ALT. MIN. TAX CREDIT	0.	0.	0.
2014 ALT. MIN. TAX CREDIT	0.	0.	0.
2013 ALT. MIN. TAX CREDIT	0.	0.	0.
2012 ALT. MIN. TAX CREDIT	0.	0.	0.
2011 ALT. MIN. TAX CREDIT	0.	0.	0.
2010 ALT. MIN. TAX CREDIT	0.	0.	0.
2009 ALT. MIN. TAX CREDIT	0.	0.	0.
FOREIGN TAX CR CARRYBACK TO 2019			0.
TOTAL TO FORM 1116 (AMT), PART III, LINE 10			33.

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 21
VENABLE LLP		-115,258.
DLA PIPER LLP		-2,727,878.
AMOUNT TO FORM 8960, LINE 4B		-2,843,136.

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 22
CALIFORNIA		
DESCRIPTION		AMOUNT
UNITED STATE SENATE		9,472.
ESTIMATE OR PRIOR YEAR OVERPAYMENT		100,500.
TOTAL TO STATE FORM 8960, LINE 10		109,972.

FORM 8582 OTHER PASSIVE ACTIVITIES - WORKSHEET 3 STATEMENT 23

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
ESTHERVILLE HOTEL GROUP, LLC	136.	0.		136.	
TOTALS	136.	0.		136.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 24

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
ESTHERVILLE HOTELSCH E GROUP, LLC		136.		136.		
TOTALS		136.		136.		

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL

FORM 8582-CR

OTHER PASSIVE ACTIVITY CREDITS
WORKSHEET 4

STATEMENT 25

NAME OF ACTIVITY	FROM FORM	CURRENT YEAR CREDITS	PRIOR YEAR UNALLOWED CREDITS	TOTAL CREDITS
ESTHERVILLE HOTEL GROUP, LLC	5884/3800, LINE 32	3.		3.
TOTALS		3.		3.

FORM 8582

ALTERNATIVE MINIMUM TAX
OTHER PASSIVE ACTIVITIES - WORKSHEET 3

STATEMENT 26

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
ESTHERVILLE HOTEL GROUP, LLC	134.	0.		134.	
TOTALS	134.	0.		134.	

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 27

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
ESTHERVILLE HOTELSCH E GROUP, LLC		134.		134.		
TOTALS		134.		134.		
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL						

FORM 2106/SBE	OTHER BUSINESS EXPENSES	STATEMENT 28
---------------	-------------------------	--------------

PARTNERSHIP EXPENSES

DESCRIPTION	AMOUNT
INTEREST - VENABLE K-1	342.
PROFESSIONAL FEES	4,480.
TRAVEL	6,864.
CELL PHONE	1,794.
INTERNET	1,668.
DUES & SUBSCRIPTIONS	400.
OFFICE EXPENSE	480.
TOTAL TO FORM 2106/SBE, PART I, LINE 4	16,028.

STATEMENT SBE	TOTAL GROSS VEHICLE EXPENSES	STATEMENT 29
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PARTNERSHIP EXPENSES

VEHICLE NUMBER 1

GASOLINE AND OIL	1,596.
REPAIRS	460.
INSURANCE	2,988.
MISCELLANEOUS	500.
TOTAL TO STATEMENT SBE, PART II, LINE 23	5,544.

FORM 4562	PART I - BUSINESS INCOME	STATEMENT 30
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INCOME TYPE	AMOUNT
WAGES	157,327.
SCHEDULE C	264,825.
PARTNERSHIPS	2,879,680.
TOTAL BUSINESS INCOME USED IN FORM 4562, LINE 11	3,301,832.

FORM 1116	U.S. AND FOREIGN SOURCE INCOME SUMMARY FOREIGN PARTNERSHIP/S-CORPORATION INCOME	STATEMENT 31
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DESCRIPTION	AMOUNT
DLA PIPER LLP	8,399.
TOTAL FOREIGN PARTNERSHIP/S-CORPORATION INCOME	8,399.

FORM 1116	U.S. AND FOREIGN SOURCE INCOME SUMMARY TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS	STATEMENT 32
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DESCRIPTION	INCOME	LOSS
VENABLE LLP	115,258.	
DLA PIPER LLP	5,593,368.	
ESTHERVILLE HOTEL GROUP, LLC	136.	
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS	5,708,762.	

TAXABLE YEAR

FORM

2019

California e-file Signature Authorization for Individuals

8879

Your name

Your SSN or ITIN

DOUGLAS C. EMHOFF

Spouse's/RDP's name

Spouse's/RDP's SSN or ITIN

KAMALA D. HARRIS

Part I Tax Return Information (whole dollars only)

1	California Adjusted Gross Income. See instructions	1	3,121,457
2	Amount You Owe. See instructions	2	40,862
3	Refund or No Amount Due. See instructions	3	0

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

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

Taxpayer's PIN: check one box only

☒ I authorize SQUAR MILNER LLP to enter my PIN **Do not enter all zeros**
ERO firm name
as my signature on my 2019 e-filed California individual income tax return.

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

Your signature ► _____ Date ► _____

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

☐ I authorize _____ to enter my PIN **Do not enter all zeros**
ERO firm name
as my signature on my 2019 e-filed California individual income tax return.

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

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

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

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

Do not enter all zeros

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

ERO's signature ► _____ Date ► _____

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8879 2019

TAXABLE YEAR

FORM

2019**California Resident Income Tax Return****540**

APE

ATTACH FEDERAL RETURN

EMHO
DOUGLAS C EMHOFF
KAMALA D HARRIS

A
R
RP

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

Filing Status

1

Single

4

Head of household (with qualifying person). See instructions.

2

☒

Married/RDP filing jointly. See inst.

5

Qualifying widow(er). Enter year spouse/RDP died

See instructions

3

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

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

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions

• 7

2

X \$122 = • \$ 244

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2

• 8

X \$122 = • \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2

• 9

X \$122 = • \$

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

Exemptions

Dependent 1

Dependent 2

Dependent 3

First Name •

ELLA

•

•

Last Name •

EMHOFF

•

•

SSN •

[REDACTED]

•

•

Dependent's relationship to you •

DAUGHTER

•

•

Total dependent exemptions • 10

1

X \$378 = • \$ 378

Your name: DOUGLAS C. EMHOFF

Your SSN or ITIN:

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 11 \$ 622

Taxable Income	12	State wages from your federal Form(s) W-2, box 16 ...	12	157,327	.00
	13	Enter federal adjusted gross income from federal Form 1040 or 1040-SR, line 8b	13	3,095,590	.00
	14	California adjustments - subtractions. Enter the amount from Schedule CA (540), Part I, line 23, column B	14		.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	3,095,590	.00
	16	California adjustments - additions. Enter the amount from Schedule CA (540), Part I, line 23, column C	16	25,867	.00
	17	California adjusted gross income. Combine line 15 and line 16	17	3,121,457	.00
	18	Enter the larger of Your California itemized deductions from Schedule CA (540), Part II, line 30; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately \$4,537 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$9,074 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions	18	25,123	.00
	19	Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-	19	3,096,334	.00

Tax	31	Tax. Check the box if from: Tax Table FTB 3800 Tax Rate Schedule FTB 3803	31	350,374	.00
	32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$200,534, see instructions	32	0	.00
	33	Subtract line 32 from line 31. If less than zero, enter -0-	33	350,374	.00
	34	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	34		.00
	35	Add line 33 and line 34	35	350,374	.00

Special Credits	40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	40		.00
	43	Enter credit name OTHER STATE code 187 and amount	43	103,503	.00
	44	Enter credit name code and amount	44		.00
	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	103,503	.00
	48	Subtract line 47 from line 35. If less than zero, enter -0-	48	246,871	.00

Your name:

DOUGLAS C. EMHOFF

Your SSN or ITIN:

Other Taxes

61	Alternative minimum tax. Attach Schedule P (540)	• 61		.00
62	Mental Health Services Tax. See instructions	• 62	20,963	.00
63	Other taxes and credit recapture. See instructions	• 63		.00
64	Add line 48, line 61, line 62, and line 63. This is your total tax	• 64	267,834	.00

Payments

71	California income tax withheld. See instructions	• 71	9,472	.00
72	2019 CA estimated tax and other payments. See instructions	• 72	217,500	.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	Add lines 71 through 76. These are your total payments. See instructions	• 77	226,972	.00

Use Tax

91	Use Tax. 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.			

Overpaid Tax/Tax Due

92	Payments balance. If line 77 is more than line 91, subtract line 91 from line 77	• 92	226,972	.00
93	Use Tax balance. If line 91 is more than line 77, subtract line 77 from line 91	• 93		.00
94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92	• 94		.00
95	Amount of line 94 you want applied to your 2020 estimated tax	• 95		.00
96	Overpaid tax available this year. Subtract line 95 from line 94	• 96		.00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	• 97	40,862	.00

Your name:

DOUGLAS C. EMHOFF

Your SSN or ITIN:

Code Amount

Contributions

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 Fund	• 406		.00
Emergency Food for Families Voluntary Tax Contribution Fund	• 407		.00
California Peace Officer Memorial Foundation Fund	• 408		.00
California Sea Otter 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
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	• 441		.00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	• 442		.00
Schools Not Prisons Voluntary Tax Contribution Fund	• 443		.00
Suicide Prevention Voluntary Tax Contribution Fund	• 444		.00
110 Add code 400 through code 444. This is your total contribution	• 110		.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 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**

Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 ... • 111

40,862

.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****113** Underpayment of estimated tax.

Check the box:

☒

FTB 5805 attached

☐

FTB 5805F attached • 113

2,473

.00

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

43,335

.00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of 110, line 112 and line 113 from line 96. See instructions.

Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001 ... • 115

.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)

Sign
Here☒ Your email address. Enter only one email address.☒ Preferred phone number:It is unlawful to
forge a
spouse's/
RDP's
signature.

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

CLIENT'S COPY

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

SQUAR MILNER LLP

• PTIN

Firm's address

15760 VENTURA BLVD, SUITE ENCINO, CA 91436

• 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

8189812600

2019

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
<input type="radio"/> [REDACTED]	<input type="radio"/> UNITED STATE SENATE
b. Employer identification number (EIN)	Employer's address
<input type="radio"/> [REDACTED]	<input type="radio"/> RM SH 127 HART OFFICE BLDG
	City State ZIP code
	<input type="radio"/> WASHINGTON <input type="radio"/> DC <input type="radio"/> 20510

e. Employee's first name *	Initial *	Last name *	Suffix *
<input type="radio"/> KAMALA	<input type="radio"/> D	<input type="radio"/> HARRIS	<input type="radio"/>
f. Employee's address *			
<input type="radio"/> [REDACTED]			
City *	State *	ZIP code *	
<input type="radio"/> [REDACTED]	<input type="radio"/>	<input type="radio"/> [REDACTED]	

1. Wages, tips, other compensation	4. Social security tax withheld	8. Allocated tips (not included in box 1)
<input type="radio"/> 157,327	<input type="radio"/> 8,240	<input type="radio"/>
2. Federal income tax withheld	6. Medicare tax withheld	10. Dependent care benefits
<input type="radio"/> 22,809	<input type="radio"/> 2,407	<input type="radio"/>
3. Social security wages	7. Social security tips	11. Nonqualified plans
<input type="radio"/> 132,900	<input type="radio"/>	<input type="radio"/>

12. Codes and amounts

12a. Code Amount	12c. Code Amount
<input type="radio"/> D <input type="radio"/> 8,700	<input type="radio"/> <input type="radio"/>
12b. Code Amount	12d. Code Amount
<input type="radio"/> DD <input type="radio"/> 5,985	<input type="radio"/> <input type="radio"/>

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

<input type="radio"/> Statutory employee	<input checked="" type="radio"/> Retirement plan	<input type="radio"/> Third-party sick pay
--	--	--

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

Type	Amount
<input type="radio"/>	<input type="radio"/>

16. State wages, tips, etc.
<input type="radio"/> 157,327

15. State and employer's state ID number

State	Employer's state ID number
<input type="radio"/> CA	<input type="radio"/> [REDACTED]

17. State income tax
<input type="radio"/> 9,472

TAXABLE YEAR

2019

California Adjustments - Residents

SCHEDULE

CA (540)

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

Name(s) as shown on tax return

SSN or ITIN

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Part I Income Adjustment Schedule

Section A - Income

from federal Form 1040 or 1040-SR

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions	C Additions
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 1	157,327		
2 Taxable interest. a 2b	12,341		
3 Ordinary dividends. See instr. a 1 3b	1		
4 IRA distributions. See instructions a 4b			
c Pensions and annuities. c 4d			
5 Social security benefits. a 5b			
6 Capital gain or (loss). See instructions 6	-149		

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

1 Taxable refunds, credits, or offsets of state and local income taxes 1			
2a Alimony received 2a			
3 Business income or (loss) 3	264,825		
4 Other gains or (losses) 4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 5	2,843,272		25,867
6 Farm income or (loss) 6			
7 Unemployment compensation 7			
8 Other income. e NOL from FTB 3805Z, 3806, 3807, or 3809		a	a
a California lottery winnings		b	b
b Disaster loss deduction from FTB 3805V		c	c
c Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8)		d	d
d NOL deduction from FTB 3805V		e	e
f Other (describe):		f	f
g Student loan discharged due to closure of a for-profit school		g	g
9 Total. Combine Section A, line 1 through line 6, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Go to Section C 9	3,277,617		25,867

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

10 Educator expenses 10			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials 11			
12 Health savings account deduction 12			
13 Moving expenses. Attach federal Form 3903. See instr 13			
14 Deductible part of self-employment tax 14	50,347		
15 Self-employed SEP, SIMPLE, and qualified plans 15	121,930		
16 Self-employed health insurance deduction 16	9,750		
17 Penalty on early withdrawal of savings 17			
18a Alimony paid. b Recipient's SSN			
Last name			
19 IRA deduction 19			
20 Student loan interest deduction 20			
21 Tuition and fees 21			
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C 22	182,027		
23 Total. Subtract line 22 from line 9 in columns A, B, and C. See instructions 23	3,095,590		25,867

Part II Adjustments to Federal Itemized Deductions		A Federal Amounts (from federal Schedule A (Form 1040 or 1040-SR))	B Subtractions	C Additions
Check the box if you did NOT itemize for federal but will itemize for California <input type="radio"/>				
Medical and Dental Expenses See instructions.				
1	Medical and dental expenses ... <input type="radio"/>	1		
2	Enter amount from federal Form 1040 or 1040-SR, line 8b ... <input type="radio"/>	2		
3	Multiply line 2 by 7.5% (0.075) ... <input type="radio"/>	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	4 <input type="radio"/>		<input type="radio"/>
Taxes You Paid				
5a	State and local income tax or general sales taxes ... 5a <input type="radio"/>	258,238 <input type="radio"/>	258,238 <input type="radio"/>	
5b	State and local real estate taxes ... 5b <input type="radio"/>	57,738 <input type="radio"/>		
5c	State and local personal property taxes ... 5c <input type="radio"/>	447 <input type="radio"/>		
5d	Add lines 5a through 5c ... 5d <input type="radio"/>	316,423 <input type="radio"/>		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in Column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, col A in line 5e, col. C ... 5e <input type="radio"/>	10,000 <input type="radio"/>	258,238 <input type="radio"/>	306,423 <input type="radio"/>
6	Other taxes. List type <input type="radio"/>	6 <input type="radio"/>		
7	Add lines 5e and 6 ... 7 <input type="radio"/>	10,000 <input type="radio"/>	258,238 <input type="radio"/>	306,423 <input type="radio"/>
Interest You Paid				
8a	Home mortgage interest and points reported to you on Form 1098 ... 8a <input type="radio"/>	32,041 <input type="radio"/>		<input type="radio"/>
8b	Home mortgage interest not reported to you on Form 1098 ... 8b <input type="radio"/>			<input type="radio"/>
8c	Points not reported to you on Form 1098 ... 8c <input type="radio"/>			<input type="radio"/>
8d	Mortgage insurance premiums ... 8d <input type="radio"/>		<input type="radio"/>	
8e	Add lines 8a through 8d ... 8e <input type="radio"/>	32,041 <input type="radio"/>		<input type="radio"/>
9	Investment interest ... 9 <input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Add lines 8e and 9 ... 10 <input type="radio"/>	32,041 <input type="radio"/>		<input type="radio"/>
Gifts to Charity				
11	Gifts by cash or check ... 11 <input type="radio"/>	35,390 <input type="radio"/>		<input type="radio"/>
12	Other than by cash or check ... 12 <input type="radio"/>		<input type="radio"/>	<input type="radio"/>
13	Carryover from prior year ... 13 <input type="radio"/>		<input type="radio"/>	<input type="radio"/>
14	Add lines 11 through 13 ... 14 <input type="radio"/>	35,390 <input type="radio"/>		<input type="radio"/>
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions ... 15 <input type="radio"/>		<input type="radio"/>	<input type="radio"/>
Other Itemized Deductions				
16	Other from list in federal instructions ... 16 <input type="radio"/>		<input type="radio"/>	<input type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C ... 17 <input type="radio"/>	77,431 <input type="radio"/>	258,238 <input type="radio"/>	306,423 <input type="radio"/>
18	Total. Combine line 17 column A less column B plus column C ... <input type="radio"/>			125,616 <input type="radio"/>

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	19	
20	Tax preparation fees	20	4,480
21	Other expenses - investment, safe deposit box, etc. List type	21	
22	Add lines 19 through 21	22	4,480
23	Enter amount from federal Form 1040 or 1040-SR, line 8b		3,095,590
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24	61,912
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	25	0
26	Total Itemized Deductions. Add line 18 and line 25	26	125,616
27	Other adjustments. See instructions. Specify	27	
28	Combine line 26 and line 27	28	125,616
29	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?		
	Single or married/RDP filing separately		\$200,534
	Head of household		\$300,805
	Married/RDP filing jointly or qualifying widow(er)		\$401,072
	No. Transfer the amount on line 28 to line 29.	LIMITED	
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29	29	25,123
30	Enter the larger of the amount on line 29 or your standard deduction listed below		
	Single or married/RDP filing separately. See instructions		\$4,537
	Married/RDP filing jointly, head of household, or qualifying widow(er)		\$9,074
	Transfer the amount on line 30 to Form 540, line 18	30	25,123

California	Capital Loss Carryover	2019
Name(s) as shown on return DOUGLAS C. EMHOFF & KAMALA D. HARRIS		Social security number [REDACTED]
1	Loss from Schedule D, line 11, stated as a positive number	149
2	Amount from Form 540 or Form 540NR, line 17	3,121,457
3	Amount from Form 540 or Form 540NR, line 18	25,123
4	Subtract line 3 from line 2. If less than zero, enter as a negative amount	3,096,334
5	Combine line 1 and line 4. If less than zero, enter -0-	3,096,483
6	Loss from Schedule D, line 8	149
7	Enter the smaller of line 1 or line 5	149
8	Subtract line 7 from line 6. This is your capital loss carryover to 2020	

2019

Alternative Minimum Tax and Credit Limitations - Residents

P (540)

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 Schedule A (Form 1040 or 1040-SR), line 4, or 2 1/2% (.025) of Form 1040 or 1040-SR, line 8b	2	00
3	Personal property taxes and real property taxes. See instructions	3	58,185 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	360 00
9	Adjusted gain or loss. See instructions	9	2,106 00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	00
11	Passive activities adjustment. See instructions	11	-2 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	00	
b	Depletion	00	
c	Installment sales	00	
d	Intangible drilling costs	00	
e	Long-term contracts	00	
f	Loss limitations	00	
g	Mining costs	00	
h	Patron's adjustment	00	
i	Pollution control facilities	00	
j	Research and experimental	00	
k	Tax shelter farm activities	00	
l	Related adjustments	00	
13	Total Adjustments and Preferences. Combine line 1 through line 13	13	60,649 00
14	Enter taxable income from Form 540, line 19. See instructions	14	3,096,334 00
15	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	15	00
16	AMTI exclusion. See instructions	16	00
17	SEE STATEMENT 3	17	261,279 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	100,493 00
	Single or married/RDP filing separately		\$200,534
	Married/RDP filing jointly or qualifying widow(er)		\$401,072
	Head of household		\$300,805
19	Combine line 14 through line 18	19	2,795,211 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 \$381,017, see instructions)	21	2,795,211 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	\$276,552	\$73,748
	Married/RDP filing jointly or qualifying widow(er)	\$368,737	\$98,330
	Married/RDP filing separately	\$184,365	\$49,163
	If Part I, line 21 is more than the amount shown above for your filing status, see instructions.		
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	2,795,211 00
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	195,665 00
25	Regular tax before credits from Form 540, line 31	25	350,374 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 2020, enter amount from line 26 on the 2020 Form 540-ES, 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	1	350,374	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24	2	195,665	00

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A - Credits that reduce excess tax.				
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	3		154,709	
A1 Credits that reduce excess tax and have no carryover provisions.				
4 Code: 162 Prison inmate labor credit (FTB 3507)	4			
5 Code: 232 Child and dependent care expenses credit (FTB 3506)	5			
A2 Credits that reduce excess tax and have carryover provisions.				
6 Code: Credit Name:	6			
7 Code: Credit Name:	7			
8 Code: Credit Name:	8			
9 Code: Credit Name:	9			
10 Code: 188 Credit for prior year alternative minimum tax	10			
Section B - Credits that may reduce tax below tentative minimum tax.				
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)	11		350,374	
B1 Credits that reduce net tax and have no carryover provisions.				
12 Code: 170 Credit for joint custody head of household	12			
13 Code: 173 Credit for dependent parent	13			
14 Code: 163 Credit for senior head of household	14			
15 Nonrefundable renter's credit	15			
B2 Credits that reduce net tax and have carryover provisions.				
16 Code: Credit Name:	16			
17 Code: Credit Name:	17			
18 Code: Credit Name:	18			
19 Code: Credit Name:	19			
B3 Other state tax credit.				
20 Code: 187 Other state tax credit	20	103,503	103,503	246,871
Section C - Credits that may reduce alternative minimum tax.				
21 Enter your alternative minimum tax from Side 1, Part II, line 26	21			
22 Code: 180 Solar energy credit carryover from Section B2, column (d)	22			
23 Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	23			
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540, line 61	24			

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 34,088	<input checked="" type="radio"/> 34,088
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 34,088	<input checked="" type="radio"/> 34,088

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	34,088	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0109	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	3,819	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> AZ	<input checked="" type="radio"/> 7	940	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	34,088	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	34,088	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	940	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	940	00

TAXABLE YEAR

CALIFORNIA SCHEDULE

2019

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 56,226	<input checked="" type="radio"/> 56,226
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 56,226	<input checked="" type="radio"/> 56,226

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	56,226	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0180	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	6,307	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> CT	<input checked="" type="radio"/> 7	488	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	56,226	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	56,226	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	488	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	488	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 24,828	<input checked="" type="radio"/> 24,828
<input checked="" type="radio"/> VENABLE LLP	<input checked="" type="radio"/> 198	<input checked="" type="radio"/> 198
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 25,026	<input checked="" type="radio"/> 25,026

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	25,026	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0080	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	2,803	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> DE	<input checked="" type="radio"/> 7	1,652	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	25,026	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	25,026	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	1,652	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	1,652	00

TAXABLE YEAR

CALIFORNIA SCHEDULE

2019**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"/> DLA PIPER LLP	<input checked="" type="radio"/> 84,199	<input checked="" type="radio"/> 84,199
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 84,199	<input checked="" type="radio"/> 84,199

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	84,199	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0270	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	9,460	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> GA	<input checked="" type="radio"/> 7	4,841	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	84,199	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	84,199	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	4,841	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	4,841	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 249,280	<input checked="" type="radio"/> 249,280
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 249,280	<input checked="" type="radio"/> 249,280

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	249,280	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0799	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	27,995	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> IL	<input checked="" type="radio"/> 7	12,339	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	249,280	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	249,280	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	12,339	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	12,339	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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
DLA PIPER LLP	26,459	26,459
1 Total double-taxed income	26,459	26,459

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

2 California tax liability	2	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	3	26,459	00
4 California adjusted gross income	4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	5	.0085	
6 Multiply line 2 by line 5	6	2,978	00
7 Income tax liability paid to other state (use state's abbreviation) IN	7	855	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	8	26,459	00
9 Adjusted gross income taxable by other state	9	26,459	00
10 Divide line 8 by line 9. Do not enter more than 1.0000	10	1.0000	
11 Multiply line 7 by line 10	11	855	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	12	855	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 148,950	<input checked="" type="radio"/> 148,950
<input checked="" type="radio"/> VENABLE LLP	<input checked="" type="radio"/> 22,502	<input checked="" type="radio"/> 22,502
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 171,452	<input checked="" type="radio"/> 171,452

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	171,452	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0549	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	19,236	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> MD	<input checked="" type="radio"/> 7	12,859	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	171,452	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	171,452	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	12,859	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	12,859	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 122,831	<input checked="" type="radio"/> 122,831
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 122,831	<input checked="" type="radio"/> 122,831

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	122,831	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0394	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	13,805	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> MA	<input checked="" type="radio"/> 7	6,203	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	122,831	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	122,831	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	6,203	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	6,203	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 652	<input checked="" type="radio"/> 652
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 652	<input checked="" type="radio"/> 652

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	652	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0002	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	70	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> MI	<input checked="" type="radio"/> 7	28	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	652	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	652	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	28	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	28	00

TAXABLE YEAR

CALIFORNIA SCHEDULE

2019

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 22,729	<input checked="" type="radio"/> 22,729
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 22,729	<input checked="" type="radio"/> 22,729

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	22,729	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0073	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	2,558	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> MN	<input checked="" type="radio"/> 7	2,239	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	22,729	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	22,729	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	2,239	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	2,239	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 488,010	<input checked="" type="radio"/> 488,010
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 488,010	<input checked="" type="radio"/> 488,010

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	488,010	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.1563	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	54,763	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> NJ	<input checked="" type="radio"/> 7	4,356	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	488,010	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	488,010	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	4,356	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	4,356	00

TAXABLE YEAR

CALIFORNIA SCHEDULE

2019**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
DLA PIPER LLP	961,600	961,600
VENABLE LLP	23,811	23,811
1 Total double-taxed income	985,411	985,411

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

2 California tax liability	2	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	3	985,411	00
4 California adjusted gross income	4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	5	.3157	
6 Multiply line 2 by line 5	6	110,613	00
7 Income tax liability paid to other state (use state's abbreviation) NY	7	46,752	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	8	985,411	00
9 Adjusted gross income taxable by other state	9	985,411	00
10 Divide line 8 by line 9. Do not enter more than 1.0000	10	1.0000	
11 Multiply line 7 by line 10	11	46,752	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	12	46,752	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 13,445	<input checked="" type="radio"/> 13,445
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 13,445	<input checked="" type="radio"/> 13,445

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	13,445	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0043	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	1,507	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> NC	<input checked="" type="radio"/> 7	706	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	13,445	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	13,445	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	706	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	706	00

TAXABLE YEAR

CALIFORNIA SCHEDULE

2019

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 8,069	<input checked="" type="radio"/> 8,069
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 8,069	<input checked="" type="radio"/> 8,069

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	8,069	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0026	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	911	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> OH	<input checked="" type="radio"/> 7	387	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	8,069	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	8,069	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	387	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	387	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 20,801	<input checked="" type="radio"/> 20,801
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 20,801	<input checked="" type="radio"/> 20,801

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	20,801	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0067	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	2,348	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> OR	<input checked="" type="radio"/> 7	1,623	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	20,801	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	20,801	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	1,623	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	1,623	00

TAXABLE YEAR

CALIFORNIA SCHEDULE

2019**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"/> DLA PIPER LLP	<input checked="" type="radio"/> 84,988	<input checked="" type="radio"/> 84,988
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 84,988	<input checked="" type="radio"/> 84,988

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	84,988	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0272	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	9,530	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> PA	<input checked="" type="radio"/> 7	2,609	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	84,988	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	84,988	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	2,609	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	2,609	00

TAXABLE YEAR

2019

Other State Tax Credit

CALIFORNIA SCHEDULE

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"/> DLA PIPER LLP	<input checked="" type="radio"/> 76,740	<input checked="" type="radio"/> 76,740
<input checked="" type="radio"/> VENABLE LLP	<input checked="" type="radio"/> 3,743	<input checked="" type="radio"/> 3,743
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
1 Total double-taxed income	<input checked="" type="radio"/> 80,483	<input checked="" type="radio"/> 80,483

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	350,374	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	<input checked="" type="radio"/> 3	80,483	00
4 California adjusted gross income	<input checked="" type="radio"/> 4	3,121,457	00
5 Divide line 3 by line 4. Do not enter more than 1.0000	<input checked="" type="radio"/> 5	.0258	
6 Multiply line 2 by line 5	<input checked="" type="radio"/> 6	9,040	00
7 Income tax liability paid to other state (use state's abbreviation) <input checked="" type="radio"/> VA	<input checked="" type="radio"/> 7	4,626	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	<input checked="" type="radio"/> 8	80,483	00
9 Adjusted gross income taxable by other state	<input checked="" type="radio"/> 9	80,483	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	4,626	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187	<input checked="" type="radio"/> 12	4,626	00

TAXABLE YEAR

CALIFORNIA FORM

2019 Passive Activity Loss Limitations**3801**

Attach to Form 540, Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on tax return

SSN, ITIN, FEIN, or CA corporation no.

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Part I 2019 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a)

1a

00

1b Activities with net loss from Worksheet 1, column (b)

1b

00

1c Prior year unallowed losses from Worksheet 1, column (c)

1c

00

1d Combine line 1a, line 1b, and line 1c

1d

00

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)

2a

136

00

2b Activities with net loss from Worksheet 2, column (b)

2b

00

2c Prior year unallowed losses from Worksheet 2, column (c)

2c

00

2d Combine line 2a, line 2b, and line 2c

2d

136

00

3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.

3

136

00

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts.

4 Enter the smaller of losses from line 1d or line 3

4

00

5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions

5

00

6 Enter federal modified adjusted gross income, but not less than zero.

If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7

6

00

7 Subtract line 6 from line 5

7

00

8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000

8

00

9 Enter the smaller of line 4 or line 8

9

00

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total

10

00

11 Total losses allowed from all passive activities for 2019. Add line 9 and line 10

11

00

See the instructions to find out how to report the losses on your tax return.

California Worksheets

Attach Side 2 to your California tax return.

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

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

(a) Passive Activity Enter a description of the activity	(b) Federal Sch. Enter the name of the federal form or schedule on which you reported the activity	(c) California Sch. Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
ESTHERVILLE HOTEL GROUP, LLC	SCH E		136	0	136

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

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

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
KAMALA D. HARRIS	NONPASSIVE	264,825	264,825	If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C. If the amount below is negative , transfer the amount to Sch. CA (540), Part I, or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total		1(c) 264,825	1(d)* 264,825	1(e) 0

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
VENABLE LLP	NONPASSIVE	115,258	115,258	If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C. If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
DLA PIPER LLP	NONPASSIVE	2,753,745	2,727,878	
ESTHERVILLE HOTEL GROUP, LLC	PASSIVE	136	136	
Total		2(c) 2,869,139	2(d)** 2,843,272	2(e) 25,867

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

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

TAXABLE YEAR

2019

Enterprise Zone Deduction and Credit Summary

CALIFORNIA FORM

3805Z

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 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:

550 SOUTH HOPE STREET, LOS ANGELES, CA 90071

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

LOS ANGELES-EASTE. Enter the Principal Business Activity Code of the EZ Business. For Long Beach EZ, enter SIC code, see instructions ... 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 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 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. Individuals: Enter the amount from the 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	Corporations: 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	a Compute the amount of tax due using the amount on line 5. See instructions	6a	
	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	350,374
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 3 for information on how to claim deductions and credit carryovers.

TAXABLE YEAR
2019

Enterprise Zone Deduction and Credit Summary

CALIFORNIA FORM
3805Z

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 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:

401 B STREET, SAN DIEGO, CA 92101

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

SAN DIEGO

E. Enter the Principal Business Activity Code of the EZ Business. For Long Beach EZ, enter SIC code, see instructions ... **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 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 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. Individuals: Enter the amount from the 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	Corporations: 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	a Compute the amount of tax due using the amount on line 5. See instructions	6a	
	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	350,374
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 3 for information on how to claim deductions and credit carryovers.

TAXABLE YEAR
2019

Underpayment of Estimated Tax by Individuals and Fiduciaries

CALIFORNIA FORM
5805

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 2018 or 2019 was less than \$500 (or less than \$250 if married/RDP filing a separate return).
- Your 2018 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 2019 return or 100% of the tax shown on your 2018 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 2019 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.

4/15/19 ☒ \$; 6/15/19 ☒ \$; 9/15/19 ☒ \$; 1/15/20 ☒ \$

- 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 2019 tax after credits. See instructions 1
- 2 Multiply line 1 by 90% (.90) 2
- 3 Withholding taxes. Do not include any estimated tax payments on this line. See instructions 3
- 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. Do not file form FTB 5805 4
- 5 Enter the tax shown on your 2018 tax return. See Instructions. (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 2019, more than \$75,000) 5
- 6 Required annual payment. Enter the smaller 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

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
- 8 Enter the total amount, if any, of estimated tax payments you made 8
- 9 Add line 7 and line 8 9
- 10 Total underpayment for the year. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty.
Do not file form FTB 5805 10
- 11 Multiply line 10 by .03898393 11
- 12 • If the amount on line 10 was paid on or after 4/15/20, enter -0-.
• If the amount on line 10 was paid before 4/15/20, enter the result of the following computation:
Amount on line 10 X Number of days paid before 4/15/20 X .00014 12
- 13 **PENALTY.** 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." ☒ 13

Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2019 (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: 2/28/19, 4/30/19, 7/31/19, and 11/30/19. Fiscal year filers must adjust dates accordingly.

	(a) 1/1/19 to 3/31/19	(b) 1/1/19 to 5/31/19	(c) 1/1/19 to 8/31/19	(d) 1/1/19 to 12/31/19
1 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				
2 Annualization amounts. Estates or Trusts, see instructions	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2				
4 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				
5 Annualization amounts	4	2.4	1.5	1
6 Annualized itemized deductions. Multiply line 4 by line 5. See instructions				
7 Enter your standard deduction from your 2019 Form 540, or Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions				
8 Enter line 6 or line 7, whichever is larger				
9 Subtract line 8 from line 3				
10 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				
11 Enter the total amount of exemption credits from your 2019 Form 540, line 32 or Form 541, line 22. If you filed a Form 540NR, see instructions				
12 Subtract line 11 from line 10. Form 540NR filers, complete Worksheet I on page 3 of the instructions				
13 Enter the total credit amount from your 2019 Form 540, line 47; or Form 541, line 23. Form 540NR filers, see instructions				
14 a Subtract line 13 from line 12. If zero or less, enter -0-				
b Enter the alternative minimum tax and mental health tax				
c Add line 14a and line 14b				
d Enter the excess SDI from Form 540, line 74 or Form 540NR, line 84				
e Subtract line 14d from line 14c. If zero or less, enter -0-				
15 Applicable percentage	27%	63%	63%	90%
16 Multiply line 14e by line 15				
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				
18 Subtract line 17 from line 16. If zero or less, enter -0-				
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				
20 Enter the amount from line 22 from the preceding column				
21 Add line 19 and line 20				
22 Subtract line 18 from line 21. If zero or less, enter -0-				
23 Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1	⊙	⊙	⊙	⊙

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) 4/15/19	(b) 6/15/19	(c) 9/15/19	(d) 1/15/20
1	Required Installments. See instructions	72,316	96,420		72,315
2	Estimated tax paid and tax withheld. 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. Do not file form FTB 5805 unless you answer "Yes" to a question in Part I)	50,342	56,788		119,842
COMPLETE LINE 3 THROUGH LINE 9 OF ONE COLUMN BEFORE GOING TO THE NEXT COLUMN.					
3	Enter amount, if any, from line 9 of previous column				
4	Add line 2 and line 3		56,788		119,842
5	Add amounts on line 7 and line 8 of the previous column		21,974	61,606	61,606
6	Subtract line 5 from line 4. If zero or less, enter -0-. For column (a) only, enter the amount from line 2	50,342	34,814	0	58,236
7	If the amount on line 6 is zero, subtract line 4 from line 5. Otherwise, enter -0-		0	61,606	
8	Underpayment. 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	21,974	61,606		14,079
9	Overpayment. If line 6 is more than line 1, subtract line 1 from line 6. Then go to line 3 of next column				

Part II Figure the Penalty. Complete line 10 through line 15 of one column before going to the next column.

Rate Period 1:		4/15/19	6/15/19	9/15/19	1/15/20
April 15, 2019 - June 30, 2019		Days:	Days:		
10	Number of days from the date shown above line 10 to the date the amount on line 8 was paid or 06/30/19, whichever is earlier				
11	Underpayment on line 8 X Number of days on line 10 X .05 (see instructions) 365	\$	\$		
Rate Period 2:		7/1/19	7/1/19	9/15/19	1/15/20
July 1, 2019 - December 31, 2019		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 12/31/19, whichever is earlier				
13	Underpayment on line 8 X Number of days on line 12 X .06 (see instructions) 365	\$	\$	\$	
Rate Period 3:		1/1/20	1/1/20	1/1/20	1/15/20
January 1, 2020 - April 15, 2020		Days:	Days:	Days:	Days:
14	Number of days from the date shown above line 14 to the date the amount on line 8 was paid or 04/15/20, whichever is earlier	SEE ATTACHED WORKSHEET			
15	Underpayment on line 8 X Number of days on line 14 X .05 (see instructions) 366	\$	\$	\$	\$
16	PENALTY. Add amounts on line 11, line 13, and line 15 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				
					16 \$ 2,473

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

CA

Name(s)				Identifying Number	
DOUGLAS C. EMHOFF & KAMALA D. HARRIS					
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/19	72,316	72,316			
04/15/19	-2,842	69,474			
04/15/19	-44,975	24,499			
04/15/19	-2,525	21,974	61	.000136986	184
06/15/19	96,420	118,394			
06/15/19	-3,788	114,606			
06/15/19	-53,000	61,606	16	.000136986	135
07/01/19	0	61,606	183	.000164384	1,853
12/31/19	0	61,606	15	.000136612	126
01/15/20	72,315	133,921			
01/15/20	-2,842	131,079			
01/15/20	-117,000	14,079	91	.000136612	175
Penalty Due (Sum of Column F).					2,473

* Date of estimated tax payment, withholding credit date or installment due date.

California	Exemption Credit - AGI Limitation Worksheet	2019
Name(s) as shown on return DOUGLAS C. EMHOFF & KAMALA D. HARRIS		Social security number [REDACTED]

a. Enter the amount from Form 540, line 13, or RDP recalculated AGI a 3,095,590

b. Enter the amount for your filing status on line b:

Single or married/RDP filing separate	\$200,534	}	b <u>401,072</u>
Married/RDP filing joint or qualifying widow(er)	\$401,072		
Head of household	\$300,805		

c. Subtract line b from line a c 2,694,518

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 1,078

e. Multiply line d by \$6 e 6,468

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 12,936

h. Enter the total dollar amount from Form 540, line 7, line 8 and line 9 h 244

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 1

k. Multiply line e by line j k 6,468

l. Enter the dollar amount from Form 540, line 10 l 378

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	2019
Name(s) as shown on return DOUGLAS C. EMHOFF & KAMALA D. HARRIS		Social security number [REDACTED]
1. Enter the amount from Schedule CA (540), line 28 or Schedule CA (540NR), line 28		125,616
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		125,616
Note: 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)		100,493
5. Amount from Form 540 or Form 540NR, line 13		3,095,590
6. Enter amount shown below for your filing status:		
- Single or married/RDP filing separate, enter \$200,534 - Head of household, enter \$300,805 - Married/RDP filing joint or qualifying widow(er), enter \$401,072		401,072
7. Subtract line 6 from line 5		2,694,518
Note: 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)		161,671
9. Compare line 4 and line 8. Enter the smaller amount here		100,493
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		25,123

2019 Income from Passthroughs

CA

VENABLE LLP

I.D. NUMBER: [REDACTED]

TAXABLE INCOME (LOSS) SUMMARY:

NONPASSIVE GAIN	115,258
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NET INCOME (LOSS) FOR ENTITY	<u>115,258</u>
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ACTIVITY INFORMATION:

VENABLE LLP

ORDINARY INCOME (LOSS)	115,258
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TOTAL NONPASSIVE GAIN (LOSS)	<u>115,258</u>
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2019 Income from Passthroughs

CA

DLA PIPER LLP

I.D. NUMBER: [REDACTED]

TAXABLE INCOME (LOSS) SUMMARY:

NONPASSIVE GAIN	2,753,745
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NET INCOME (LOSS) FOR ENTITY	<u>2,753,745</u>
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ACTIVITY INFORMATION:

DLA PIPER LLP

GUARANTEED PAYMENTS	5,220
UNREIMBURSED EXPENSES	-31,553
ORDINARY INCOME (LOSS)	2,780,078

TOTAL NONPASSIVE GAIN (LOSS)	<u><u>2,753,745</u></u>
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2019 Income from Passthroughs

CA

ESTHERVILLE HOTEL GROUP, LLC

I.D. NUMBER: [REDACTED]

TAXABLE INCOME (LOSS) SUMMARY:

PASSIVE INCOME	160
SECTION 179 DEDUCTION	-24
NET INCOME (LOSS) FOR ENTITY	<u>136</u>

ACTIVITY INFORMATION:

ESTHERVILLE HOTEL GROUP, LLC

ORDINARY INCOME (LOSS)	160
TOTAL PASSIVE GAIN (LOSS)	<u>160</u>

CA SCHEDULE CA	RENTS, ROYALTIES, PARTNERSHIPS, ETC...	STATEMENT	1
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DESCRIPTION	CALIFORNIA AMOUNT	FEDERAL AMOUNT	ADJUSTMENT
DLA PIPER LLP	2,753,745.	2,727,878.	25,867.
TO SCH CA (540), PART IB, LINE 5C			25,867.

SCHEDULE P	LINE 22 EXEMPTION WORKSHEET	STATEMENT	2
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1. ENTER \$73,748 IF SINGLE OR HEAD OF HOUSEHOLD; \$98,330 IF MARRIED/RDP FILING JOINT OR QUALIFYING WIDOW(ER); \$49,163 IF MARRIED/RDP FILING SEPARATELY	98,330.
2. ENTER YOUR AMTI FROM SCHEDULE P (540), PART I, LINE 21	2,795,211.
3. ENTER \$276,552 IF SINGLE OR HEAD OF HOUSEHOLD; \$368,737 IF MARRIED/RDP FILING JOINT OR QUALIFYING WIDOW(ER); \$184,365 IF MARRIED/RDP FILING SEPARATELY	368,737.
4. SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS, ENTER -0-	2,426,474.
5. MULTIPLY LINE 4 BY 25% (.25)	606,619.
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
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DESCRIPTION	AMOUNT
KAMALA D. HARRIS	261,279.
TOTAL TO SCHEDULE P, PART I, LINE 17	261,279.

CA 3801	SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	4
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
ESTHERVILLE HOTEL GROUP, LLC	SCH E	136.		136.		
TOTALS		136.		136.		

TAXABLE YEAR

CALIFORNIA FORM

2019 Passive Activity Loss Limitations**3801**

Attach to Form 540, Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on tax return

SSN, ITIN, FEIN, or CA corporation no.

DOUGLAS C. EMHOFF & KAMALA D. HARRIS

Part I 2019 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a)

1a

00

1b Activities with net loss from Worksheet 1, column (b)

1b

00

1c Prior year unallowed losses from Worksheet 1, column (c)

1c

00

1d Combine line 1a, line 1b, and line 1c

1d

00

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)

2a

134

00

2b Activities with net loss from Worksheet 2, column (b)

2b

00

2c Prior year unallowed losses from Worksheet 2, column (c)

2c

00

2d Combine line 2a, line 2b, and line 2c

2d

134

00

3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.

3

134

00

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts.

4 Enter the smaller of losses from line 1d or line 3

4

00

5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions

5

00

6 Enter federal modified adjusted gross income, but not less than zero.
If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9,
and then go to line 10. Otherwise, go to line 7

6

00

7 Subtract line 6 from line 5

7

00

8 Multiply line 7 by 50% (.50). Do not enter more than \$25,000

8

00

9 Enter the smaller of line 4 or line 8

9

00

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total

10

00

11 Total losses allowed from all passive activities for 2019. Add line 9 and line 10

11

00

See the instructions to find out how to report the losses on your tax return.

CA 3801	SUMMARY OF PASSIVE ACTIVITIES - AMT	STATEMENT	5
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R						
R						
E						
A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
-						
ESTHERVILLE HOTEL GROUP, LLC	SCH E	134.		134.		
TOTALS		134.		134.		
